Exhibit 2

Martini's tax returns 2021–2024

ase 1:25-cv-00193-LG-BWR

Document 1-3

Filed 06/17/25

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Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

2021 Department of the Treasury Internal Revenue Service ▶ Go to www.irs.gov/Form1120S for instructions and the latest information. For calendar year 2021 or tax year beginning 2021, ending 01-01 D Employer identification number A S election effective date JMD COASTAL ENTERTAINMENT **TYPE** 09-23-2020 MARTINI'S 85-3048658 Number, street, and room or suite no. If a P.O. box, see instructions. B Business activity code E Date incorporated OR number (see instructions) 09-15-2020 PO BOX 8702 PRINT City or town, state or province, country, and ZIP or foreign postal code F Total assets (see instructions) 722511 Gulfport C Check if Sch. M-3 attached 39506 15,750 Is the corporation electing to be an S corporation beginning with this tax year? See instructions. x Yes G Nο Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S S election termination Enter the number of shareholders who were shareholders during any part of the tax year ▶ 5 Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information. 1 a Gross receipts or sales Returns and allowances 3,530 С Balance. Subtract line 1b from line 1a 1c 522,080 2 2 Cost of goods sold (attach Form 1125-A) 160,060 3 3 362,020 4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) 4 5 Other income (loss) (see instructions - attach statement) 5 6 6 Total income (loss). Add lines 3 through 5 362,020 7 7 Compensation of officers (see instructions - attach Form 1125-E) (see instructions for limitations) 8 Salaries and wages (less employment credits) 8 9 9 340,092 10 10 11 11 32,500 12 12 24,072 13 Interest (see instructions) . . . 13 14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 14 15 15 Depletion (Do not deduct oil and gas depletion.). 16 16 6,000 Deductions 17 17 Pension, profit-sharing, etc., plans 18 Employee benefit programs 18 19 Other deductions (attach statement) 19 190,149 20 20 592,813 21 Ordinary business income (loss). Subtract line 20 from line 6. 21 (230,793) 22 a Excess net passive income or LIFO recapture tax (see instructions) 22a 22b Add lines 22a and 22b (see instructions for additional taxes) 22c Payments 23 a 2021 estimated tax payments and 2020 overpayment credited to 2021 23a 23b b Credit for federal tax paid on fuels (attach Form 4136) and 23d Add lines 23a through 23c Estimated tax penalty (see instructions). Check if Form 2220 is attached 24 24 ă 25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed . 25 26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid. 26 Enter amount from line 26: Credited to 2022 estimated tax Refunded ▶ 27 May the IRS discuss this return Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which with the preparer shown below? Sign preparer has any knowledge See instructions Here 05-19-2025 General Partner Don L Mangen III Signature of officer Title Print/Type preparer's name PTIN Preparer's signature Date Check CONFIDENTIAL Paid DON MANGEN 05-19-2025 self-employed CONFIDENTIAL **Preparer** Firm's name ► FLASH FINANCIAL SERVICES Firm's EIN

Firm's address

7561 WEST JUDGE PEREZ

Arabi LA 70032

(504)279-5700

Use Only

Form 1120-S (2021) JMD COASTAL ENTERTAINMENT

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Sche	edule B Other Information	(see instructions)					
1	Check accounting method: a	X Cash b A	ccrual			Yes	No
	С	☐ Other (specify) ▶ _					
2	See the instructions and enter the:						
	a Business activity ► RESTAURAN			e ► FOOD SERVIO			
3	At any time during the tax year, was a	•		•			
	nominee or similar person? If "Yes,"		rmation on Certain Share	holders of an S Corpo	oration		Х
4	At the end of the tax year, did the cor	•					
а	Own directly 20% or more, or own, d	•			•		
	foreign or domestic corporation? For		•	. ,,	nrough (v)		
	below						X
	(i) Name of Corporation	(ii) Employer Identification	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100° Date (if applicable) a Qualified		
		Number (if any)	co.pc.a.c	Clock Cillion	S Subsidiary Election Was I		ıcı
					C Cuborarary Erocatori Traci		
b (Own directly an interest of 20% or mor	e. or own. directly or indi	rectly, an interest of 50% of	or more in the profit. I	oss. or		
	capital in any foreign or domestic partn	•	•	•			
	rust? For rules of constructive ownersh						х
	(i) Name of Entity	(ii) Employer	(iii) Type of Entity	(iv) Country of	(v) Maximum Percent	tage Own	ed
		Identification		Organization	in Profit, Loss, or	r Capital	
		Number (if any)					
-							
							1
5 a	At the end of the tax year, did the cor	poration have any outsta	nding shares of restricted	stock?			х
	If "Yes," complete lines (i) and (ii) be	low.					
	(i) Total shares of restricted stock						
	(ii) Total shares of non-restricted st						
b	At the end of the tax year, did the cor		nding stock options, warra	ants, or similar instrum	nents?		х
	If "Yes," complete lines (i) and (ii) be						
	(i) Total shares of stock outstandin	•					
•	(ii) Total shares of stock outstandin	_		01-11 1			
6	Has this corporation filed, or is it req	'		•	ovide		
7	information on any reportable transaction is a						Х
7	Check this box if the corporation issulf checked, the corporation may hav		•		-		
	Instruments.	e to me i omi ozoi, imo	illiation Netalli for Fublic	ly Offered Offgirlar is	sue Discount		
8	If the corporation (a) was a C corpor	ration before it elected to	be an S corporation or t	he corporation acquir	ed an asset with a		
•	basis determined by reference to the		•				
	(b) has net unrealized built-in gain in	,		• •	•		
	gain reduced by net recognized built			•			
9	Did the corporation have an election			_	ing business		
	in effect during the tax year? See ins	tructions					х
10	Does the corporation satisfy one or r	nore of the following? Se	e instructions				х
а	The corporation owns a pass-through	h entity with current, or pr	rior year carryover, excess	s business interest ex	pense.		
b	The corporation's aggregate average	e annual gross receipts (determined under section	448(c)) for the 3 tax y	/ears		
	preceding the current tax year are me	ore than \$26 million and	the corporation has busine	ess interest expense.			
С	The corporation is a tax shelter and t	he corporation has busin	ess interest expense.				
	If "Yes," complete and attach Form 8	990.					
11	Does the corporation satisfy both of	the following conditions	?				х
а	The corporation's total receipts (see	instructions) for the tax ye	ear were less than \$250,0	00.			
b	The corporation's total assets at the	end of the tax year were	less than \$250,000.				
	If "Yes " the corporation is not require	ed to complete Schedule	s Land M-1				

-orm 1	1205 (202	1) JMD COASTAL ENTERTAINMENT 85-30	<u>48658</u>	3	P	age 3
Sche	dule B	Other Information (see instructions) (continued)			Yes	No
12	During the	e tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the				
	terms mo	diffied so as to reduce the principal amount of the debt?				x
	If "Yes," e	enter the amount of principal reduction				
13		e tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions				х
14 a	Did the co	orporation make any payments in 2021 that would require it to file Form(s) 1099?			х	
b	If "Yes," o	did the corporation file or will it file required Form(s) 1099?			х	
15	Is the cor	poration attaching Form 8996 to certify as a Qualified Opportunity Fund?				х
	If "Yes," e	enter the amount from Form 8996, line 15				
Sche	dule K	Shareholders' Pro Rata Share Items		Total an	nount	
	1	Ordinary business income (loss) (page 1, line 21)	1	(:	230,7	793)
	2	Net rental real estate income (loss) (attach Form 8825)	2			
	3a	Other gross rental income (loss)				
	b	Expenses from other rental activities (attach statement) 3b				
	С	Other net rental income (loss). Subtract line 3b from line 3a	3с			
(S	4	Interest income	4			
Los	5	Dividends: a Ordinary dividends	5a			
Income (Loss)		b Qualified dividends				
Σ	6	Royalties	6			
<u>=</u>	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7			
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a			
	b	Collectibles (28%) gain (loss)				
	С	Unrecaptured section 1250 gain (attach statement) 8c				
	9	Net section 1231 gain (loss) (attach Form 4797)	9			
	10	Other income (loss) (see instructions) Type ▶	10			
	11	Section 179 deduction (attach Form 4562)	11			
Suc	12a	Charitable contributions	12a			
Deductions	b	Investment interest expense	12b			
npe	С	Section 59(e)(2) expenditures Type ▶	12c			
۵	d	Other deductions (see instructions) Type ▶	12d			
	13a	Low-income housing credit (section 42(j)(5))	13a			
	b	Low-income housing credit (other)	13b			
S	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c			
Credits	d	Other rental real estate credits (see instructions) Type ▶	13d			
ວັ	е	Other rental credits (see instructions) Type ▶	13e			
	f	Biofuel producer credit (attach Form 6478)	13f			
	g	Other credits (see instructions) Type ▶	13g			
<u> </u>		.				
International Transactions	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and				
nati		check this box to indicate you are reporting items of international tax relevance ▶				
iter						
<u>= =</u>		Doct 1006 degraciation adjustment	45-			
. × "	15a	Post-1986 depreciation adjustment	15a			
tive Ta	b	Adjusted gain or loss	15b			
Alternative Minimum Tax (AMT) Items	c c	Depletion (other than oil and gas)	15c			
hir M	d	Oil, gas, and geothermal properties - gross income	15d			
` \(\bar{\gamma}\)		Oil, gas, and geothermal properties - deductions	15e			
	162	Other AMT items (attach statement)	15f			
g	16a	Tax-exempt interest income	16a			
ctin r Ba	b	Other tax-exempt income	16b 16c			
Affe Ide	c d		16d		20 1	200
ns ,		Distributions (attach statement if required) (see instructions) Repayment of loans from shareholders			20,0	,00
Items Affecting Shareholder Basis	e f		16e 16f			
		Foreign taxes paid or accrued	101			

EEA Form **1120-S** (2021)

orm 1	120-S (2	2021) JMD COASTAL ENTERTAINMENT			85-304	8658	Page 4
Sche	dule	Shareholders' Pro Rata Share Items	(continued)				Total amount
n	17a	Investment income				17a	
Other Information	b	Investment expenses				17b	
Other	С	Dividend distributions paid from accumulated earn	nings and profits			17c	
Ξ	d	Other items and amounts (attach statement)		Statemen	t #18		
٠ 5							
Recon- ciliation	18	Income (loss) reconciliation. Combine the amo	ounts on lines 1 throu	ugh 10 in the far right			
∞ .2		column. From the result, subtract the sum of the a	amounts on lines 11 t	hrough 12d and 16f		18	(230,793)
Sche	dule I	Balance Sheets per Books	Beginning of	tax year	End	of tax y	ear
		Assets	(a)	(b)	(c)		(d)
1	Cash						
2a	Trade r	notes and accounts receivable					
b	Less a	Ilowance for bad debts ()		()	
3	Invento	ories		0			15,750
4	U.S. go	overnment obligations					
5	Tax-ex	empt securities (see instructions)					
6	Other of	current assets (attach statement)					
7	Loans	to shareholders					
8	Mortga	ge and real estate loans					
9	Other is	nvestments (attach statement)					
10a	Buildin	gs and other depreciable assets					
b	Less a	ccumulated depreciation ()		()	
11 a	Depleta	able assets					
b	Less a	ccumulated depletion()		()	
12	Land (r	net of any amortization)					
13a	Intangil	ole assets (amortizable only)					
b	Less a	ccumulated amortization ()		()	
14	Other a	assets (attach statement)					
15	Total a	ssets		0			15,750
	Li	abilities and Shareholders' Equity					
16	Accour	nts payable					
17	Mortgag	ges, notes, bonds payable in less than 1 year					
18	Other of	current liabilities (attach statement)					
19	Loans	from shareholders					
20	Mortgag	ges, notes, bonds payable in 1 year or more					
21	Other I	iabilities (attach statement)					
22	Capital	stock					
23	Additio	nal paid-in capital					
24	Retaine	ed earnings		0			15,750
25	Adjustm	nents to shareholders' equity (attach statement)					
26	Less c	ost of treasury stock		())
27	Total lia	abilities and shareholders' equity		0			15,750

EEA Form **1120-S** (2021)

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S	chedule M-1 Reconciliation of Income (L	oss) per Bo	oks W	ith Income (Loss)	per Return	
	Note: The corporation may be require	ed to file Sched	ule M-3.	See instructions.		
1	Net income (loss) per books	(230,793)	5 Inco	me recorded on books this	year not included	
2	Income included on Schedule K, lines 1, 2, 3c, 4,		on S	Schedule K, lines 1 through	10 (itemize):	
	5a, 6, 7, 8a, 9, and 10, not recorded on books this		a Tax	-exempt interest \$		
	year (itemize):					
3	Expenses recorded on books this year not		6 Doc	luctions included on Sch	odulo K	
3	included on Schedule K, lines 1 through 12			s 1 through 12 and 16f, r	•	
				•	ŭ	
_	and 16f (itemize):			inst book income this yea	, ,	
a	Depreciation \$		a Dep	preciation \$		
D	Travel and entertainment \$					
			7 Ada	lines 5 and 6		
	Add lines 4 through 2	(020 502)	+			(020 702)
4		(230,793)		me (loss) (Schedule K, line 18).		(230,793)
3	Chedule M-2 Analysis of Accumulated Adjust Previously Taxed, Accumulated					Icome
	(see instructions)	u carnings ai	ilu Fioi	its, and Other Aujus	Simenis Account	
	(see instructions)	(-) (-)		(1) (1)	(-) A	(1) (1)
		(a) Accumu adjustments a		(b) Shareholders' undistributed taxable	(c) Accumulated earnings and profits	(d) Other adjustments account
		aujustinonts a	occurit	income previously taxed	carnings and pronts	account
1	Balance at beginning of tax year	(157	,894)			
2	Ordinary income from page 1, line 21					
3	Other additions					
4	Loss from page 1, line 21	(230	,793)			
5	Other reductions	()			()
6	Combine lines 1 through 5	(388	,687)			
	Distributions					
_						
8	Balance at end of tax year. Subtract line 7 from					
8	Balance at end of tax year. Subtract line 7 from line 6	(388	3 , 687)			

Form **1125-A**

Cost of Goods Sold

(Rev. November 2018)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to www.irs.gov/Form1125A for the latest information. OMB No. 1545-0123

Name			Employer identification num	nber
JMD	COASTAL ENTERTAINMENT		85-3048658	
1	Inventory at beginning of year	1		
2	Purchases	2	15!	5,489
3	Cost of labor	3	20	0,321
4	Additional section 263A costs (attach schedule)	4	1	
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6	17!	5,810
7	Inventory at end of year	7	1!	5,750
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the		1	
	appropriate line of your tax return. See instructions	8	160	0,060
9a	Check all methods used for valuing closing inventory:			
	(i) X Cost			
	(ii) Lower of cost or market			
	(iii) ☐ Other (Specify method used and attach explanation.) ►			
b	Check if there was a writedown of subnormal goods			
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed			
	under LIFO	9d		
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions		Yes	x No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If	Yes,"		
	attach explanation		Yes	x No

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			Final K-		ended K-1	OMB No. 1545-0123
Schedule K-1	2021	Pa	art III			Current Year Income,
(Form 1120-S)				Deductions, Cr		I
Department of the Treasury Internal Revenue Service	For calendar year 2021, or tax year	1	Ordinar	y business income (los (92,44	·	Credits
beginning01-01 2021	ending12-31-2021	2	Net ren	tal real estate income		
Shareholder's Share of Income	, Deductions,	3	Other n	et rental income (loss)		
Credits, etc. ▶ See	separate instructions.					
Part I Information About the C	Corporation	4	Interest	income		
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends		
B Corporation's name, address, city, state, and Z JMD COASTAL ENTERTAINMENT	ZIP code	5b	Qualifie	d dividends	14	Schedule K-3 is attached if checked
MARTINI'S PO BOX 8702		6	Royaltie	es	15	Alternative minimum tax (AMT) items
Gulfport	MS 39506	7	Net sho	rt-term capital gain (lo	ss)	
C IRS Center where corporation filed return E-FILE	115 33300	8a	Net long	g-term capital gain (los	ss)	
D Corporation's total number of shares	100	8b	Collecti	bles (28%) gain (loss)		
Beginning of tax year End of tax year	100	8c	Unreca	otured section 1250 ga	ain	
Part II Information About the S	Shareholder	9	Net sec	tion 1231 gain (loss)	16 D	Items affecting shareholder basis 8,000
E Shareholder's identifying number CONFIDENTIAL		10	Other in	ncome (loss)		3,000
F Shareholder's name, address, city, state, and a	ZIP code					
2200 DAUPHIN STREET Mobile	AL 36606					
G Current year allocation percentage	40.05479 %				17 AC	Other information 209,118
		11	Section	179 deduction		
H Shareholder's number of shares Beginning of tax year	60	12	Other d	eductions		
Beginning of tax year End of tax year						
I Loans from shareholder		1			v*	STMT
Beginning of tax year	\$					
End of tax year	\$					
		1				
July 1						
Se C						
n s						
For IRS Use Only			<u> </u>			
<u>K</u>		18 19		e than one activity for a e than one activity for a		
			* Se	ee attached stateme	nt for addition	onal information.
İ		1				

Schedule K-1 Distribution Information (This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

S'I'E'VEN M S'I'AF'F' Name of S Corporation	S Corporation's EIN						
JMD COASTAL EN	85-3048658						
Date of Distribution	Total Amount of Ownership % at Date of Distribution Distribution Date of Distribution Shares						
10-31-2021	10,000	40.00	040.000	Share of Distribution 0 0 4 , 0 0 0			
11-30-2021	10,000	40.00	040.000				
	10,000	10.00	010.000				
Total				8,000			
			•				

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	Changes in Ownership	
	(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name		Shareholder's ID Number
STEVEN M ST	AFFORD	CONFIDENTIAL
Name of S Corporation		S Corporation's EIN
JMD COASTAL	ENTERTAINMENT	85-3048658

Date of Change	Shares Held Prior to Change	Change in Shares on Date	Total Number of Shares Held	Number of Days Held Prior to Change	Total number of days in the tax year	Ownership % for period
01-01-2021		060.00000	100.00000		365	
01-01-2021	060.00000	-020.00000	100.00000	1	365	000.16438
12-31-2021	040.00000		100.00000	364	365	039.89041
	Total own	ership percen	tage for the	tax year:		040.05479

Ownership % for period =

Change in Shares on Date
Total Shares Held

X No. of Days Held Prior to Change
 Total No. of Days in the Tax Year

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 11 of 158 STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V 2021 (This page is e-filed with the return. Include it if paper-filing.) Name(s) as shown on return Tax ID Number JMD COASTAL ENTERTAINMENT 85-3048658 Tax ID Number Name(s) as shown on K1 CONFIDENTIAL STEVEN M STAFFORD Taxpayer Identification **Description of Trade or Business** Line No. Number PTP Aggregated SSTB 1 JMD COASTAL ENTERTAINMENT 85-3048658 No NO. <u>1</u> NO. ___ NO. ___ NO. ___ NO. ___ NO. LINE NUMBER **Ordinary Business** (92,443)Income (Loss) Rental Income (Loss) Royalty Income (Loss) Section 1231 Gain (Loss) Other Income (Loss) Section 179 Other Deductions W-2 Wages 8,139 Unadjusted Basis Immediately After Acquisition Section 199A Dividends

Shareholder's Basis Worksheet Prepared from the St Corporation Records Page 12 of 2621 Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor.

Sh	are	eholder Number:	TIN: CONFIDEN	ITIAL		Tax year ending:	<u>12-3</u>	1-2021	Ownershi	р %:	40.05479)5
Sh	are		TAFFORD									
Со	rpc	oration Name: JMD COASTA	L ENTERTAI	NMENT					EIN 8	35-	3048658	
		Stock basis										
1	St	tock basis, beginning of year (Not less than zero	0)				1					
2	Ad	dditional Capital Contributions of Stock Purchas	sed				2	300,	000			
3	In	creases for income and gain items:										
	a	a Ordinary Income	(Sch K-1, Line	1)	a							
	b	Real Estate Rental Income	(Sch K-1, Line	2)	b							
	c	C Other Rental Income	(Sch K-1, Line	3c)								
	c	d Interest, Dividends & Royalties	(Sch K-1, Line	s 4, 5 & 6)								
	e	e Capital Gain	(Sch K-1, Line	s 7 & 8a)								
	f	f Other Portfolio Income	(Sch K-1, Line	10a)								
	ç	g Section 1231 Gain	(Sch K-1, Line	9)								
	r	h Other Income	(Sch K-1, Line	10)								
		Total Income and Gain Items	(Total lines 3a	-3h)			3a-h					
	i	Increase for Non-Taxable Income	(Sch K-1, Line	s 16a & b)			3i					
	j	Increase for Excess Depletion Adjustment					3j					
	k	k Increase from Recapture of Business Credi	its (See IRC § 49(a), 50(a),	50(c)(2) & 1371(d))			3k					
	1	Gain from 179 asset disposition					31					
4	St	tock Basis Before Distributions	(Add lines 1 th	rough 3)					_	4	300,00	
5	Re	eduction for Non-Taxable Distributions	(Sch K-1, Line	16d)						5	8,00	0 (
6	St	tock Basis Before Non-Ded. Expense & Depleti	ion (Cannot be ne	gative)						6	292,00	0 (
7a	De	ecrease for Non-Deductible Expense/Credit Ad	j (Sch K-1. Line	16c & 13)	a_							
b	De	ecrease for Depletion	(Sch K-1, Line	17r)	b					7		
8	St	tock Basis Before Allowable Losses & Deductio	ons (Cannot be ne	gative)						8	292,00	0 (
9	De	ecreases for Loss and Deduction items										
	a	a Ordinary Loss	(Page 2, Col e	, Line 9a)	a	92,44	3					
	b	b Real Estate Rental Loss	(Page 2, Col e	, Line 9b)								
	c	c Other Rental Loss	(Page 2, Col e	, Line 9c)								
	c	d Capital Loss	(Page 2, Col e	, Line 9d)								
	e	e Other Portfolio Loss	(Page 2, Col e	, Line 9e)								
	f	f Section 1231 Loss	(Page 2, Col e	, Line 9f)								
	ç	g Other Loss	(Page 2, Col e	, Line 9g)								
	r	h Charitable Contributions	(Page 2, Col e	, Line 9h)								
	i	Section 179 Expense	(Page 2, Col e	, Line 9i)								
	j	Portfolio Income Expenses	(Page 2, Col e	, Line 9j)	j							
	k	k Other Deductions	(Page 2, Col e	, Line 9k)	k							
	1	Interest Expense on Investment Debt	(Page 2, Col e	, Line 9I)	1							
	r	m Total Foreign Taxes Paid/Accrued	(Page 2, Col e	, Line 9m)								
	r	n Section 59(e) Expenditures	(Page 2, Col e	, Line 9n)								
		Total Loss and Deduction Items	(Total Lines 9	a-9n)			9a-n	92	2,443			
	c	Other decreases	(Page 2, Col e	, Line 9o)			90					
	p	Loss from 179 asset disposition	(Page 2, Col e	, Line 9n)			9p					
		Total Decrease for Loss and Deductions Ite	ems and Business Credits							9	92,44	13
10) L	Less: net increase applied to debt basis								10 _		
1	1 5	Stock Basis at End of Year (Cannot be negative	e)							11 _	199,55	<u> 57</u>
		Debt Basis										
1:	2	Debt basis at beginning of year (not less than	zero)				12					
13	3	New loans to corporation during year					13					
14	4	Restoration of Debt Basis (Line 10)					14	-				
1	5	Less: Loans repaid by corporation during the y	year				15					
10	6	Less: Applied against excess loss and deducti	ions / non-deductible items				16					
1	7	Debt basis at the end of tax year (combine line	es 12-16) (not less than zero)						17 _		
18	В	Shareholder's total basis at end of tax year (co	ombine lines 11 and 17)							18 _	199,55	<u>57</u>
		Carryover		Total Disallowed		Debt Basis Against E Losses and D	Applied xcess					
1	a	Total Reginning of year		Losses		Losses and D	eductions					
19		Total Beginning of year	-	92,	442							
20		Add: Losses and deductions this year	-	92,								
2		Less: Applied this year End of year (Not less than zero)	-	24,	0 2 4 2							
2:	۷	End of year (Not less than zero)			U	<u> </u>		_			WK_SBAS.L	D

Allocation of Losses and Deductions

Keep for your records.

ctions 2021

Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2021	Ownership %: 40.054795
Shareholder Name: STEVEN M STAFFORD			
SIEVEN M SIAFFORD			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		92,443	92,443	100.000000	92,443	
b Net losses from rental real estate activities	(Sch K, Line 2)			-		<u> </u>	
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			92,443	92,443		92,443	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			92,443	92,443		92,443	

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			Final K-	-1 X	Amended K	(-1	OMB No. 1545-0123
Schedule K-1	2021	Pa	art III				Current Year Income,
(Form 1120-S) Department of the Treasury Internal Revenue Service	or calendar year 2021, or tax year	1	Ordinar	y business incom		13	Credits
beginning 01-01 2021	ending 12-31-2021	2	Net rent	(34 tal real estate inco	,651) ome (loss)		
Shareholder's Share of Income	Deductions.	3	Othern	et rental income ((loss)		
One alite ata	separate instructions.		Other n	et rentai income ((IOSS)		
Part I Information About the C	·	4	Interest	income			
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends			
B Corporation's name, address, city, state, and Z JMD COASTAL ENTERTAINMENT	IIP code	5b	Qualifie	d dividends		14	Schedule K-3 is attached if checked
MARTINI'S		6	Royaltie	9S		15	Alternative minimum tax (AMT) items
PO BOX 8702		7	Net sho	rt-term capital ga	in (loss)		
Gulfport	MS 39506	8a	Net long	g-term capital gair	n (loss)		
C IRS Center where corporation filed return E-FILE							
D Corporation's total number of shares	100	8b	Collectil	bles (28%) gain (I	loss)		
Beginning of tax year End of tax year	100	8c	Unrecap	ptured section 12	50 gain		
Part II Information About the S	hareholder	9	Net sec	tion 1231 gain (lo	oss)	16 D	Items affecting shareholder basis 3,000
E CONFIDENTIAL number		10	Other in	ncome (loss)			·
F Shareholder's name, address, city, state, and 2 DON MANGEN	ZIP code						
PO BOX 8702 Gulfport	MS 39506						
					_	17	Other information
G Current year allocation percentage	15.01370 %	11	Section	179 deduction		AC	78,384
H Shareholder's number of shares		10	011 1	1 0			
Beginning of tax year End of tax year	1 -	12	Otner d	eductions			
I Loans from shareholder		-				v*	STMT
Beginning of tax year	\$					•	
End of tax year							
Ś.							
Ō							
For IRS Use Only							
For II		18	More	e than one activity	y for at-risk p	ourpos	ees*
		19	More	e than one activity	y for passive	activit	ty purposes*
			* Se	ee attached stat	ement for a	additio	onal information.

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	Schedule K-1 Distribution Information	
	(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name		Shareholder's ID Number
DON MANGEN		CONFIDENTIAL
Name of S Corporation		S Corporation's EIN
JMD COASTAL	ENTERTAINMENT	85-3048658

OON MANGEN				CONFIDENTIAL
ame of S Corporation			1	S Corporation's EIN
MD COASTAL EN		85-3048658		
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
10-31-2021	10,000	15.00	015.0000	1,500
11-30-2021	10,000	15.00	015.0000	1,500
Total				3,000

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	Changes in Ownership	
	(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name		Shareholder's ID Number
DON MANGEN		CONFIDENTIAL
Name of S Corporation		S Corporation's EIN
JMD COASTAL EN	TERTAINMENT	85-3048658

Date of Change	Shares Held Prior to Change	Change in Shares on Date	Total Number of Shares Held	Number of Days Held Prior to Change	Total number of days in the tax year	Ownership % for period
01-01-2021		020.00000	100.00000		365	
01-01-2021	020.00000	-005.00000	100.00000	1	365	000.05479
12-31-2021	015.00000		100.00000	364	365	014.95890
	Total own	ership percen	tage for the	tax year:		015.01370

Ownership % for period =

Change in Shares on Date
Total Shares Held

X No. of Days Held Prior to Change
 Total No. of Days in the Tax Year

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 17 of 158 STATEMENT A - QBI Pass-through Entity Reporting

		Sch	ed in Accordance with Secondarie K-1, Line 17, Code	V		J	2021		
ame(s) as shown on		(This page is e-filed	d with the retum. Include it	if paper-filing.)			Tax ID Numb 85-30486		
ame(s) as shown on	K1						Tax ID Numb		
Line No. Desc	ription of Trade or Busines	s			1	dentification mber	PTP	Aggregated	SSTB
1 JMD C	OASTAL ENTERTAINMENT				85-304865	58			No
			1						
LINE NUMBER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Business ncome (Loss)	(34,651)								
Rental Income (Loss)									
Royalty Income (Loss	s)								
Section 1231 Gain (L	oss)								
Other Income (Loss)									
Section 179									
Other Deductions									
N-2 Wages Jnadjusted Basis	3,051								
mmediately After Acquisition									
Section 199A Dividen	ds								

Page 18 of **2521** Shareholder's Basisc Worksheet Orientation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2021Ownership %: 15.013699 Shareholder Number: Shareholder Name: MANGEN JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) 112,500 Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) Increase for Non-Taxable Income (Sch K-1, Lines 16a & b) Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition 112,500 Stock Basis Before Distributions (Add lines 1 through 3) 3,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 109,500 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 34,651 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 34,651 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17)

carryover

Total

Debt Basis Applied

Against Evens

•	Disallowed Losses	Against Excess Losses and Deductions
19 Total Beginning of year		
20 Add: Losses and deductions this	year 34,651	
21 Less: Applied this year	34,651	
22 End of year (Not loss than zero)		

Allocation of Losses and Deductions

2021

Keep for your records.

Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2021	Ownership %: 15.013699
Shareholder Name:			
DON MANGEN			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		34,651	34,651	100.000000	34,651	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			34,651	34,651		34,651	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			34,651	34,651		34,651	

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			Final K-			OMB No. 1545-0123
Schedule K-1	2021	Pa	art III			Current Year Income,
(Form 1120-S) Department of the Treasury			,	Deductions, Cred		I
Internal Revenue Service	or calendar year 2021, or tax year	1	Ordinar	y business income (loss)	13	Credits
beginning01-01 2021_	ending12-31-2021	2	Net ren	(34,651) tal real estate income (loss	s)	
Shareholder's Share of Income	. Deductions.		Otherne	-tt-li (l)		
Ougalita ata	separate instructions.	3	Other n	et rental income (loss)		
	•	4	Interest	income		
Part I Information About the C	Corporation					
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends		
B Corporation's name, address, city, state, and 2 JMD COASTAL ENTERTAINMENT	ZIP code	5b	Qualifie	d dividends	14	Schedule K-3 is attached if checked ▶
MARTINI'S		6	Royaltie	es	15	Alternative minimum tax (AMT) items
PO BOX 8702		<u> </u>	N			
Gulfport	MS 39506	7	Net sho	rt-term capital gain (loss)		
C IRS Center where corporation filed return	MS 39300	8a	Net long	g-term capital gain (loss)		
E-FILE						
D Corporation's total number of shares		8b	Collecti	bles (28%) gain (loss)		
Beginning of tax year		_				
End of tax year	100	8c	Unreca	ptured section 1250 gain		
Part II Information About the S	Shareholder	9	Net sec	tion 1231 gain (loss)	16 D	Items affecting shareholder basis 3,000
E Shareholder's identifying number CONFIDENTIAL		10	Other in	ncome (loss)		
F Shareholder's name, address, city, state, and	ZIP code					
BLAKE WHITSON						
6274 KIMBROUGH BLVD Biloxi	MS 39532					
BIIOAI	MD 33332					
		1			17	Other information
G Current year allocation percentage	15.01370 %				AC	78,384
		11	Section	179 deduction		
H Shareholder's number of shares Beginning of tax year	20	12	Other d	eductions		
Beginning of tax year End of tax year		-				
,						
I Loans from shareholder					v*	STMT
Beginning of tax year	\$					
End of tax year	\$					
		1				
l fu						
99						
ຶ່ງ						
For IRS Use Only						
[호		18	Mor	e than one activity for at-ri	sk purpos	ses*
		19	Mor	e than one activity for pass	sive activi	ty purposes*
			* Se	ee attached statement fo	or additic	onal information.
İ		1				

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	Schedule K-1 Distribution Information (This page is not filed with the return. It is for your records only.)	2021
Shareholder's name		Shareholder's ID Number
BLAKE WHITSO	N	CONFIDENTIAL
Name of S Corporation		S Corporation's EIN
JMD COASTAL	ENTERTAINMENT	85-3048658

BLAKE WHITSON Name of S Corporation		Corporation's EIN		
JMD COASTAL EN		35-3048658		
OLID COMPINE EN	TENTATINIMENT			33 3040030
Data of Distribution	Total Amount of	Ownership % at	Ohama	Shareholder's Pro Rata
Date of Distribution	Distribution 1.0.000	Date of Distribution	Shares	Share of Distribution
10-31-2021	10,000	15.00	015.00000	
11-30-2021	10,000	15.00	015.00000	1,500
moto 1				2 000
Total				3,000

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Changes in Ownership	
(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Date of Change	Shares Held Prior to Change	Change in Shares on Date	Total Number of Shares Held	Number of Days Held Prior to Change	Total number of days in the tax year	Ownership % for period
01-01-2021		020.00000	100.00000		365	
01-01-2021	020.00000	-005.00000	100.00000	1	365	000.05479
12-31-2021	015.00000		100.00000	364	365	014.95890
	015.01370					

Ownership % for period =

Change in Shares on Date
Total Shares Held

X No. of Days Held Prior to Change
 Total No. of Days in the Tax Year

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STATEMENT A - QBI Pass-through Entity Reporting	
Information Reported in Accordance with Section 199A-6	
Schedule K-1, Line 17, Code V	
(This page is e-filed with the return. Include it if paper-filing.)	2021
Name(s) as shown on return	Tax ID Number
JMD COASTAL ENTERTAINMENT	85-3048658
Name(s) as shown on K1	Tax ID Number
BLAKE WHITSON	CONFIDENTIAL

Line No.	Description	scription of Trade or Business					Taxpayer Identification Number		Aggregated	SSTB
1		L ENTERTAINMENT				85-304865		PTP	55 5	No
LINE NUME	BER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Bus		(34,651)								
Rental Incom	ne (Loss)									
Royalty Inco	me (Loss)									
Section 1231	1 Gain (Loss)									
Other Income	e (Loss)									
Section 179										
Other Deduc	tions									
W-2 Wages		3,051								
Unadjusted E Immediately Acquisition	Basis After									
Section 199	A Dividends									

Page 24 of **252**1 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2021Ownership %: 15.013699 Shareholder Number: Shareholder Name: WHITSON JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) 13,421 Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) 3,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 34,651 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 34,651 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 34,651 20 Add: Losses and deductions this year 34,651 Less: Applied this year

WK SBAS.LD

End of year (Not less than zero)

Allocation of Losses and Deductions

2021

Keep for your records.

Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2021	Ownership %: 15.013699
Shareholder Name:			
BLAKE WHITSON			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		34,651	34,651	100.000000	34,651	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			34,651	34,651		34,651	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			34,651	34,651		34,651	

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			Final K			OMB No. 1545-0123
Schedule K-1	2021	Pa	art III			Current Year Income,
(Form 1120-S)				Deductions, Credits	T T	
Department of the Treasury Internal Revenue Service	or calendar year 2021, or tax year	1	Ordinar	y business income (loss)	13	Credits
01 01	10 21 2021	_		(34,524)		
beginning01-01_2021e	ending 12-31-2021	2	Net ren	tal real estate income (loss)		
Shareholder's Share of Income,	Deductions.	3	Othorn	est rontal income (loss)		
Cradita ata	·		Othern	et rental income (loss)		
	eparate instructions.	4	Interest	income	1	
Part I Information About the C	orporation	'				
A Corporation's employer identification number 85–3048658		5a	Ordinar	y dividends		
B Corporation's name, address, city, state, and ZI JMD COASTAL ENTERTAINMENT	P code	5b	Qualifie	ed dividends	14	Schedule K-3 is attached if checked ▶
MARTINI'S		6	Royaltie	es	15	Alternative minimum tax (AMT) items
PO BOX 8702		7	Net sho	ort-term capital gain (loss)		
Gulfport	MS 39506					
C IRS Center where corporation filed return E-FILE		8a	Net Ion	g-term capital gain (loss)		
D Corporation's total number of shares	100	8b	Collecti	bles (28%) gain (loss)		
Beginning of tax year End of tax year	<u> </u>	8c	Unreca	ptured section 1250 gain		
Part II Information About the S	hareholder	9	Net sec	ction 1231 gain (loss)	16 D	Items affecting shareholder basis 3,000
E Shareholder's identifying number		10	Other in	ncome (loss)		
CONFIDENTIAL					-	
F Shareholder's name, address, city, state, and Z	IP code					
JASON WHITE						
107 ROYAL CRESCENT DR						
Belle Chasse	LA 70037					
		1			17	Other information
G Current year allocation percentage	14.95890 %				AC	78,097
		11	Section	179 deduction		
H Shareholder's number of shares		40	011			
Beginning of tax year		12	Other d	leductions		
End of tax year	15					
I Loans from shareholder		┪			v*	STMT
Beginning of tax year	\$					
End of tax year						
	·					
>						
الله						
Se Se						
n o						
For IRS Use Only						
Por		18	Mor	e than one activity for at-risk	purpos	es*
		19		e than one activity for passiv	-	
			* S	ee attached statement for	additio	onal information.

Schedule K-1 Distribution Information (This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

ASON WHITE				CONFIDENTIAL
ame of S Corporation				S Corporation's EIN
MD COASTAL EN	TERTAINMENT			85-3048658
1	1		ı	1
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
10-31-2021	10,000	15.00	015.0000	1,500
11-30-2021	10,000	15.00	015.0000	001,500
	_,,,,,			
Total				3,000
IOCAL				

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Changes in Ownership	
(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Date of Change	Shares Held Prior to Change	Change in Shares on Date	Total Number of Shares Held	Number of Days Held Prior to Change	Total number of days in the tax year	Ownership % for period
01-01-2021		000.0000	100.00000		365	
01-01-2021	000.00000	015.00000	100.00000	1	365	000.00000
12-31-2021	015.00000		100.00000	364	365	014.95890
	Total own	ership percen	tage for the	tax vear:		014.95890

Ownership % for period =

Change in Shares on Date
Total Shares Held

X No. of Days Held Prior to Change
 Total No. of Days in the Tax Year

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 29 of 158 STATEMENT A - QBI Pass-through Entity Reporting

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
Schedule K-1, Line 17, Code V
(This page is e-filed with the return. Include it if paper-filing.)

Name(s) as shown on return
JMD COASTAL ENTERTAINMENT

Name(s) as shown on K1
JASON WHITE

Taxpaver Identification

Taxpaver Identification

JASON W	HITE						CONFID	ENTIAL	
Line No.		n of Trade or Business				dentification mber 8	PTP	Aggregated	SSTB N o
LINE NUM	BER	NO. <u>1</u>	NO	NO	NO.	 NO.		NO.	
Ordinary Bu Income (Lo		(34,524)							
Rental Incor	me (Loss)								
Royalty Inco	ome (Loss)								
Section 123	31 Gain (Loss)								
Other Incom	ne (Loss)								
Section 179)								
Other Dedu	ctions								
W-2 Wages		3,040							
Unadjusted Immediately Acquisition	Basis After								
Section 199	A Dividends								

Page 30 of **252**1 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2021Ownership %: 14.958904 Shareholder Number: Shareholder Name: JASON WHITE JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) 112,500 Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition 112,500 Stock Basis Before Distributions (Add lines 1 through 3) 3,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 109,500 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 34,524 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 34,524 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18

Carryover Total Disallowed Debt Basis Applied

Against Excess
Losses and Deductions Total Beginning of year 34,524 20 Add: Losses and deductions this year 34,524 Less: Applied this year End of year (Not less than zero)

Allocation of Losses and Deductions

2021

Keep for your records.

Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2021	Ownership %: 14.958904
Shareholder Name:			
JASON WHITE			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		34,524	34,524	100.000000	34,524	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			34,524	34,524		34,524	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			34,524	34,524		34,524	

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		Final K-	1 X Amended I	K-1	OMB No. 1545-0123
Schedule K-1 2021	Pa	art III			Current Year Income,
(Form 1120-S)			Deductions, Credits	T T	
Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year	1	Ordinary	business income (loss)	13	Credits
beginning01-01 2021 ending12-31-2021	2	Net renta	(34,524) al real estate income (loss)		
Shareholder's Share of Income, Deductions,	3	Other ne	et rental income (loss)		
Credits, etc. See separate instructions.			,		
Part I Information About the Corporation	4	Interest	income		
A Corporation's employer identification number 85-3048658	5a	Ordinary	dividends		
B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT	5b	Qualified	d dividends	14	Schedule K-3 is attached if checked ▶
MARTINI'S	6	Royaltie	S	15	Alternative minimum tax (AMT) items
PO BOX 8702					
	7	Net shor	t-term capital gain (loss)		
Gulfport MS 39506		Netleas			
C IRS Center where corporation filed return	8a	Net long	-term capital gain (loss)		
E-FILE D Corporation's total number of shares	8b	Collectib	oles (28%) gain (loss)		
Beginning of tax year 100			(111, 31 (111,		
End of tax year	8c	Unrecap	tured section 1250 gain		
Part II Information About the Shareholder	9	Net sect	ion 1231 gain (loss)	16 D	Items affecting shareholder basis 3,000
E Shareholder's identifying number	10	Other in	come (loss)		
CONFIDENTIAL					
F Shareholder's name, address, city, state, and ZIP code					
OSCAR BREWER JR					
12224 GARTAGE GIRGLE					
13234 CARIAGE CIRCLE Gulfport MS 39503					
Guilpoit MD 37303					
	1			17	Other information
G Current year allocation percentage				AC	78,097
	11	Section	179 deduction		
H Shareholder's number of shares	10	011 1	1. 6		
Beginning of tax year	12	Other de	eductions		
End of tax year					
I Loans from shareholder	1			v*	STMT
Beginning of tax year \$\$					
End of tax year \$					
	4				
<u> </u>					
Ö					
N S					
For IRS Use Only					
= 5	<u> </u>	<u> </u>			
الله	18	_	than one activity for at-risk		
	19	iviore	than one activity for passive	z activi	ty purposes
		* Se	e attached statement for a	additio	onal information.

Schedule K-1 Distribution Information	
(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

OSCAR BREWER J		CONFIDENTIAL		
lame of S Corporation	;	S Corporation's EIN		
JMD COASTAL EN	85-3048658			
			•	
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
10-31-2021	10,000	15.00	015.0000	
11-30-2021	10,000	15.00	015.0000	001,500
Total				3,000
			i .	1

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Changes in Ownership	
(This page is not filed with the return. It is for your records only.)	2021
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Date of Change	Shares Held Prior to Change	Change in Shares on Date	Total Number of Shares Held	Number of Days Held Prior to Change	Total number of days in the tax year	Ownership % for period
01-01-2021		000.0000	100.00000		365	
01-01-2021	000.00000	015.00000	100.00000	1	365	000.00000
12-31-2021	015.00000		100.00000	364	365	014.95890
	Total own	ership percen	tage for the	tax year:		014.95890

Ownership % for period =

Change in Shares on Date
Total Shares Held

X No. of Days Held Prior to Change
 Total No. of Days in the Tax Year

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STATEMENT A - QBI Pass-through Entity Reporting	
Information Reported in Accordance with Section 199A-6	
Schedule K-1, Line 17, Code V	
(This page is e-filed with the return. Include it if paper-filing.)	2021
ame(s) as shown on return	Tax ID Number
JMD COASTAL ENTERTAINMENT	85-3048658
anic(s) as shown on Ki	Toy ID Number
OSCAR BREWER JR	CONFIDENTIAL

OSCAR B	REWER JR							CONFIDI	ENTIAL	
Line No.	Description	Description of Trade or Business					dentification nber	PTP Aggregated	SSTB	
1	JMD COASTA	L ENTERTAINMENT				85-304865	8			No
					1					
LINE NUM	BER	NO. <u>1</u>	NO	NO	NO.		NO.		NO	
Ordinary Bu Income (Lo		(34,524)								
Rental Incor	me (Loss)									
Royalty Inco	ome (Loss)									
Section 123	1 Gain (Loss)									
Other Incom	ne (Loss)									
Section 179										
Other Dedu	ctions									
N-2 Wages		3,040								
Unadjusted Immediately Acquisition	Basis After									
	A Dividends									

Page 36 of **252**1 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: | CONFIDENTIAL Tax year ending: 12 - 31 - 2021Ownership %: 14.958904 Shareholder Number: Shareholder Name: OSCAR BREWER JR JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) 112,500 Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition 112,500 Stock Basis Before Distributions (Add lines 1 through 3) 3,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 109,500 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 34,524 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 34,524 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero)

11 Stock Basis at End of Year (Cannot be negative)

Debt Basis

12 Debt basis at beginning of year (not less than zero)

13 New loans to corporation during year

14 Restoration of Debt Basis (Line 10)

15 Less: Loans repaid by corporation during the year

16 Less: Applied against excess loss and deductions / non-deductible items

17 Debt basis at the end of tax year (combine lines 12-16) (not less than zero)

18 Shareholder's total basis at end of tax year (combine lines 11 and 17)

Carryover

Total Disallowed Losses

19 Total Beginning of year

20 Add: Losses and deductions this year

21 Less: Applied this year

22 End of year (Not less than zero)

Debt Basis Applied Against Excess Losses and Deductions

34,524

34,524

Allocation of Losses and Deductions

2021

Keep for your records.

Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2021	Ownership %: 14.958904
Shareholder Name:			
OSCAR BREWER JR			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		34,524	34,524	100.000000	34,524	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			34,524	34,524		34,524	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			34,524	34,524		34,524	

Form **2553**

(Rev. December 2017)

Department of the Treasury Internal Revenue Service

Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

(Including a late election filed pursuant to Rev. Proc. 2013-30)

▶ You can fax this form to the IRS. See separate instructions.

▶ Go to www.irs.gov/Form2553 for instructions and the latest information.

Note: This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation

OMB No. 1545-0123

(entity) and other required form information have been provided. Part I **Election Information** Name (see instructions) A Employer identification number JMD COASTAL ENTERTAINMENT 85-3048658 **Type** Number, street, and room or suite no. If a P.O. box, see instructions. **B** Date incorporated or 09-15-2020 PO BOX 8702 **Print** C State of incorporation City or town, state or province, country, and ZIP or foreign postal code Gulfport MS 39506 Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in A above, changed its address Election is to be effective for tax year beginning (month, day, year) (see instructions) 01-01-2021 Caution: A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1. Selected tax year: (1) x Calendar year (2)Fiscal year ending (month and day) ▶ (3)52-53-week year ending with reference to the month of December (4) 52-53-week year ending with reference to the month of If box (2) or (4) is checked, complete Part II. If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under Who May Elect in the instructions) Name and title of officer or legal representative who the IRS may call for more information Telephone number of officer or legal representative DON MANGEN, (228) 596-5498 If this S corporation election is being filed late, I declare I had reasonable cause for not filing Form 2553 timely. If this late election is being made by an entity eligible to elect to be treated as a corporation, I declare I also had reasonable cause for not filing an entity classification election timely and the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery. See instructions. FORM FILED ONCE BUT SAID NEVER RECEIVED Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete. Sign Here Signature of officer

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 39 of 158 Form 2553 (Rev. 12-2017) Name Employer identification number JMD COASTAL ENTERTAINMENT 85-3048658 Part II Selection of Fiscal Tax Year (see instructions) Note: All corporations using this part must complete item O and item P, Q, or R. O Check the applicable box to indicate whether the corporation is: 1. X A new corporation **adopting** the tax year entered in item F, Part I. 2. An existing corporation retaining the tax year entered in item F, Part I. 3. An existing corporation **changing** to the tax year entered in item F, Part I. Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, to request (1) a natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) or (2) a year that satisfies the ownership tax year test (as defined in section 5.08 of Rev. Proc. 2006-46). Check the applicable box below to indicate the representation statement the corporation is making. 1. Natural Business Year 🕨 🗓 I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) and has attached a statement showing separately for each month the gross receipts for the most recent 47 months. See instructions. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. 2. Ownership Tax Year 🕨 🗌 I represent that shareholders (as described in section 5.08 of Rev. Proc. 2006-46) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item F, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2006-46. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. Note: If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election. Business Purpose - To request a fiscal tax year based on a business purpose, check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3. 1. Check here Fig. if the fiscal year entered in item F, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office? Yes ☐ No 2. Check here to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. See instructions for more information. 3. Check here \blacktriangleright to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election. Section 444 Election - To make a section 444 election, check box R1. You may also check box R2. 1. Check here ▶ ☐ to show that the corporation will make, if qualified, a section 444 election to have the fiscal tax year

shown in item F, Part I. To make the election, you must complete Form 8716, Election To Have a Tax Year Other Than a

2. Check here ▶ ☐ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a

Required Tax Year, and either attach it to Form 2553 or file it separately.

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 40 of 158 Form 2553 (Rev. 12-2017) Page 4 Name **Employer identification number** JMD COASTAL ENTERTAINMENT 85-3048658 Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)* Note: If you are making more than Part III one QSST election, use additional copies of page 4. Income beneficiary's name and address Social security number Trust's name and address Employer identification number Date on which stock of the corporation was transferred to the trust (month, day, year) In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete. Signature of income beneficiary or signature and title of legal representative or other qualified person making the election Date * Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election. Late Corporate Classification Election Representations (see instructions) If a late entity classification election was intended to be effective on the same date that the S corporation election was intended to be effective, relief for a late S corporation election must also include the following representations. The requesting entity is an eligible entity as defined in Regulations section 301.7701-3(a); The requesting entity intended to be classified as a corporation as of the effective date of the S corporation status; The requesting entity fails to qualify as a corporation solely because Form 8832, Entity Classification Election, was not timely filed under Regulations section 301.7701-3(c)(1)(i), or Form 8832 was not deemed to have been filed under Regulations section 301.7701-3(c)(1)(v)(C); The requesting entity fails to qualify as an S corporation on the effective date of the S corporation status solely because the S corporation election was not timely filed pursuant to section 1362(b); and

5a The requesting entity timely filed all required federal tax returns and information returns consistent with its requested classification as an S corporation for all of the years the entity intended to be an S corporation and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years, **or**

b The requesting entity has not filed a federal tax or information return for the first year in which the election was intended to be effective because the due date has not passed for that year's federal tax or information return.

EEA Form **2553** (Rev. 12-2017)

Form 2553 (Rev. 12-2017)

Employer identification number Name JMD COASTAL ENTERTAINMENT 85-3048658 Election Information (continued) Note: If you need more rows, use additional copies of page 2. Part I **Shareholder's Consent Statement** Under penalties of perjury, I declare that I consent to the election of the above-named corporation (entity) to be an S corporation under section 1362(a) and that I have examined this consent statement, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, Stock owned or and complete. I understand my consent is percentage of ownership binding and may not be withdrawn after the (see instructions) corporation (entity) has made a valid election. If seeking relief for a late filed election, I also declare under penalties of perjury that I have reported my income on all affected returns consistent with the S Social security corporation election for the year for which N number or the election should have been filed (see Name and address of each employer Shareholder's Number of beginning date entered on line E) and for all shareholder or former shareholder identification tax year ends shares or subsequent years. required to consent to the election. (month and number (see Date(s) percentage (see instructions) Signature Date of ownership acquired instructions) day)

112025 1:25-cv-00195-46cbWe Tax Return for an Sec 666676745ion Page 42 of 1545-0123

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1120S for instructions and the latest information.

or o	calend	ar year 2022 or tax	year beg	inning	01-01	, 2022, ending			1	2-3	1 , 20	022
A s	electio	n effective date		Name						D En	nployer	r identification number
				JMD COASTAI	L ENTERTAINME	NT			- 1			
9-	23-2	020	TYPE	MARTINI'S						85-	3048	658
		activity code	OR	Number, street, an	d room or suite no. If a	P.O. box, see instruct	tions.			E Da	te incor	rporated
n	umber (see instructions)	PRINT	PO BOX 8702	2					09-	15-2	020
722	511			City or town, state	or province, country, a	nd ZIP or foreign posta	al cod	е		F To	tal asse	ets (see instructions)
C	heck if S	ch. M-3 attached	1	Gulfport		MS	39	506		\$		8,725
3	ls the d	corporation electin	g to be an	S corporation beg	inning with this tax y	ear? See instruction	ıs.	x Ye	s N	1 0		
1	Check	if: (1) Final re	etum (2)	Name change	(3) X Address c	hange (4) 🛛 Am	nende	ed return	(5)	S ele	ction te	ermination
	Enter t	he number of share	eholders v	ho were sharehold	ders during any part	of the tax year						5
											_	ssive activity purposes
				-		through 21. See the						
	1 a	Gross receipts o	r sales .				1a	9	923,5	86		
	b	Returns and allow	wances				1b					
	С	Balance. Subtrac	ct line 1b fi	rom line 1a							1c	923,586
o e	2										2	465,145
Income	3	_									3	458,441
≦	4										4	
	5	- :									5	
	6										6	458,441
	7										7	
	8	•	,		,						8	
ons	9										9	25,635
Itati	10										10	
<u>⊒</u>	11										11	64,613
ξ	12										12	60,541
ons	13										13	007511
	14	,	•			ewhere on return (at					14	
nstr.	15	•						•			15	
(see instructions for limitations)	16										16	22,187
	17	-									17	22,107
Deductions	18		_								18	
읈	19										19	289,963
ᅙ	20		`	,							20	462,939
ے	21			=							21	(4,498)
					e tax (see instruction		22a			•		(4,490)
	b						22b					
	C				ditional taxes)		ZZN	4			22c	
ş	23 a		•		ayment credited to 2		23a			•	220	
Tax and Payments	25 a b						23b					
ay.	C	•			m 4136)		230					
힏	d										23d	
au	24		-			ached			_	٦	24	
ã	25					nd 24, enter amoun					25	
	26					l 24, enter amount o					26	
	27			Credited to 2023		124, enter amount c	overp		 unded	•	27	
						panying schedules and st	tatomo			May		discuss this return
		my knowledge and be	lief, it is true,			ner than taxpayer) is based				1 '		parer shown below?
Sig		preparer has any know	wledge.								instruction	
l e	re	Don L Man	aen TT	т		05-19-2	025	Cana	eral	_		
		Signature of officer	-9-11 11	-		Date	J & J	Title	a ±	_ a_ (-11CT	
		Print/Type prepare	er's name		Preparer's signature			Date		Check	X if	f PTIN
Pai	d	DON MANGE			DON MANGEN			05-19-2			nployed	CONFIDENTIAL
	pare			FINANCIAL S					Firm's E			IFIDENTIAL
	e Onl			WEST JUDGE					Phone n		CON	FIDENTIAL
	. J.II	, imo address		LA 70032					1 11011611		(50	04)279-5700
				· • • • • •					i .		,	. , • •

Form 1120-S (2022) JMD COASTAL ENTERTAINMENT 85-3048658 Page 2 Schedule B Other Information (see instructions) 1 Check accounting method: a x Cash **b** Accrual Yes No Other (specify) 2 See the instructions and enter the: a Business activity RESTAURANT **b** Product or service **FOOD SERVICE** At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a 3 nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation. At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) х (i) Name of Corporation (ii) Employer (iii) Country of (iv) Percentage of (v) If Percentage in (iv) is 100%, Enter the Identification Incorporation Stock Owned Date (if applicable) a Qualified Subchapter Number (if any) S Subsidiary Election Was Made b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below х (i) Name of Entity (iii) Type of Entity (ii) Employer (iv) Country of (v) Maximum Percentage Owned Identification Organization in Profit, Loss, or Capital Number (if any) If "Yes," complete lines (i) and (ii) below. Total shares of restricted stock **b** At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed . . . Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions Did the corporation have an election under section 163(j) for any real property trade or business or any farming business a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense. **c** The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990, Limitation on Business Interest Expense Under Section 163(j). х a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.

EEA Form **1120-S** (2022)

b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.

orm 1	20\$ (2022	2) JMD COASTAL ENTERTAINMENT 85-3	048658	Р	age 3
Sche	dule B	Other Information (see instructions) (continued)		Yes	No
12	During the	e tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the			
		dified so as to reduce the principal amount of the debt?			
	If "Yes," e	enter the amount of principal reduction \$			
13	During the	e tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			
14 a	Did the co	orporation make any payments in 2022 that would require it to file Form(s) 1099?			
b	If "Yes," c	did or will the corporation file required Form(s) 1099?			
15	Is the cor	poration attaching Form 8996 to certify as a Qualified Opportunity Fund?			х
		enter the amount from Form 8996, line 15			
Sche	dule K	Shareholders' Pro Rata Share Items	Total a	mount	
	1	Ordinary business income (loss) (page 1, line 21)	1	(4,4	498)
	2	Net rental real estate income (loss) (attach Form 8825)	2		
	3a	Other gross rental income (loss)			
	b	Expenses from other rental activities (attach statement) 3b			
	С	Other net rental income (loss). Subtract line 3b from line 3a	3c		
(SS	4	Interest income	4		
۲õ	5	Dividends: a Ordinary dividends	5a		
) E		b Qualified dividends			
Income (Loss)	6	Royalties	6		
Ĕ	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7		
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
	b	Collectibles (28%) gain (loss)			
	С	Unrecaptured section 1250 gain (attach statement) 8c			
	9	Net section 1231 gain (loss) (attach Form 4797)	9		
	10	Other income (loss) (see instructions) Type:	10		
	11	Section 179 deduction (attach Form 4562)	11		
Deductions	12a	Charitable contributions	12a		
čţi	b	Investment interest expense	12b		
edr	С	Section 59(e)(2) expenditures Type:	12c		
	d	Other deductions (see instructions) Type:	12d		
	13a	Low-income housing credit (section 42(j)(5))	13a		
	b	Low-income housing credit (other)	13b		
S	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c		
Credits	d	Other rental real estate credits (see instructions) Type:	13d		
ວັ	е	Other rental credits (see instructions) Type:	13e		
	f	Biofuel producer credit (attach Form 6478)	13f		
	g	Other credits (see instructions) Type:	13g		
. <u>w</u>		Qualified for exception to filing Schedule K-2			
Inter- national	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and			
<u> </u>		check this box to indicate you are reporting items of international tax relevance			
	15a	Post-1986 depreciation adjustment	15a		
a Ke	b	Adjusted gain or loss	15b		
Minimum Tax	С	Depletion (other than oil and gas)	15c		
E E	d	Oil, gas, and geothermal properties - gross income	15d		
وَ يَ عَ	e	Oil, gas, and geothermal properties - deductions	15e		
	f	Other AMT items (attach statement)	15f		
<u>.v.</u>	16a	Tax-exempt interest income	16a		
ltems Affecting hareholder Basis	b	Other tax-exempt income	16b		
ffect	С	Nondeductible expenses	16c		
s Af hok	d	Distributions (attach statement if required) (see instructions)	16d	40,0	000
tem	е	Repayment of loans from shareholders	16e		
			1 400		

EEA Form **1120-S** (2022)

orm '	120)-S (20	022) JMD COASTAL ENTERTAINMENT			85-304	8658	Page 4
Sch	edı	ıle K	Shareholders' Pro Rata Share Item	s (continued)			-	Total amount
5		17a	Investment income				17a	
Other		b	Investment expenses				17b	
Other		С	Dividend distributions paid from accumulated e	arnings and profits			17c	
2		d	Other items and amounts (attach statement)		t #18			
۲ ۶								
Recon-		18	Income (loss) reconciliation. Combine the a	mounts on lines 1 throu	ugh 10 in the far right			
~ ~			column. From the result, subtract the sum of th	e amounts on lines 11 t	hrough 12d and 16f		18	(4,498)
Sch	edı	ıle L	Balance Sheets per Books	Beginning of	tax year	End	of tax y	ear
			Assets	(a)	(b)	(c)		(d)
1	Ca	ash						
2a	Tr	ade n	otes and accounts receivable					
b	Le	ess all	owance for bad debts	()		()	
3	In	ventor	ries		15,750			8,725
4	U.	S. gov	vernment obligations					
5	Ta	ах-ехе	empt securities (see instructions)					
6	Ot	her cu	urrent assets (attach statement)					
7	Lo	ans to	shareholders					
8	M	ortgag	ge and real estate loans					
9	Ot	her in	vestments (attach statement)					
10a	Вι	uilding	s and other depreciable assets					
b	Le	ess ac	cumulated depreciation	()		()	
11 a	De	epletal	ble assets					
b	Le	ess ac	cumulated depletion	()		()	
12	La	and (ne	et of any amortization)					
13a	In	tangibl	le assets (amortizable only)					
b	Le	ess ac	cumulated amortization	(()	
14	Ot	her as	ssets (attach statement)					
15	To	otal as	sets		15,750			8,725
		Lia	abilities and Shareholders' Equity					
16	Ad	count	s payable					
17	М	ortgage	es, notes, bonds payable in less than 1 year					
18	Ot	her cu	urrent liabilities (attach statement)					
19	Lc	ans fr	rom shareholders					
20	М	ortgage	es, notes, bonds payable in 1 year or more					
21	Ot	her lia	abilities (attach statement)					
22	Ca	apital s	stock					
23	Ac	ddition	al paid-in capital					
24	Re	etaine	d earnings		15,750			8,725
25	Ac	ljustme	ents to shareholders' equity (attach statement)					
26	Le	ess co	st of treasury stock		(()
27	To	otal lia	bilities and shareholders' equity		15,750			8,725

EEA Form **1120-S** (2022)

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 46 of 158 Form 1120-S (2022) JMD COASTAL ENTERTAINMENT 85-3048658 Page **5** Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return Note: The corporation may be required to file Schedule M-3. See instructions. Net income (loss) per books (4,498)5 Income recorded on books this year not included Income included on Schedule K, lines 1, 2, 3c, 4, on Schedule K, lines 1 through 10 (itemize): 5a, 6, 7, 8a, 9, and 10, not recorded on books this a Tax-exempt interest \$ year (itemize): 3 Expenses recorded on books this year not 6 Deductions included on Schedule K, included on Schedule K, lines 1 through 12, lines 1 through 12, and 16f, not charged against book income this year (itemize): and 16f (itemize): a Depreciation \$ a Depreciation \$ Travel and entertainment \$ **7** Add lines 5 and 6 4 Add lines 1 through 3 (4,498) 8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 (4,498)

Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	(388,687)			
2	Ordinary income from page 1, line 21				
3	Other additions				
4	Loss from page 1, line 21	(4,498)			
5	Other reductions	()			()
6	Combine lines 1 through 5	(393,185)			
7	Distributions				
8	Balance at end of tax year. Subtract line 7 from				
_	line 6	(393,185)			

EEA Form **1120-S** (2022)

Form **1125-A**

Cost of Goods Sold

(Rev. November 2018)

Department of the Treasury Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to www.irs.gov/Form1125A for the latest information. OMB No. 1545-0123

Name			Employer identification number
JMD	COASTAL ENTERTAINMENT		85-3048658
1	Inventory at beginning of year	1	15,750
2	Purchases	2	240,728
3	Cost of labor	3	217,392
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	473,870
7	Inventory at end of year	7	8,725
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the		
	appropriate line of your tax return. See instructions	8	465,145
9a	Check all methods used for valuing closing inventory:		
	(i) 🗵 Cost		
	(ii) Lower of cost or market		
	(iii) ☐ Other (Specify method used and attach explanation.) ►		
b	Check if there was a writedown of subnormal goods		
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) .		▶ 🗌
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed		
	under LIFO	9d	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions		Yes x No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "	Yes,"	
	attach explanation		🗌 Yes 🕱 🕱 No

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			Final K-		nded K-1	OMB No. 1545-0123
Schedule K-1	2022	Pa	art III			Current Year Income,
(Form 1120-S)				Deductions, Cre		I
Department of the Treasury Internal Revenue Service	For calendar year 2022, or tax year	1	Ordinar	y business income (loss (1,798	´	Credits
beginning01-01 2022_	ending12-31-2022	2	Net ren	tal real estate income (lo		
Shareholder's Share of Income	e, Deductions,	3	Other n	et rental income (loss)		
Credits, etc.	separate instructions.					
Part I Information About the	Corporation	4	Interest	income		
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends		
B Corporation's name, address, city, state, and JMD COASTAL ENTERTAINMENT		5b	Qualifie	d dividends	14	Schedule K-3 is attached if checked
MARTINI'S		6	Royaltie	es	15	Alternative minimum tax (AMT) items
PO BOX 8702		7	Net sho	rt-term capital gain (loss	s)	
Gulfport	MS 39506					
C IRS Center where corporation filed return E-FILE		8a	Net long	g-term capital gain (loss)	1	
D Corporation's total number of shares		8b	Collecti	bles (28%) gain (loss)		
Beginning of tax year End of tax year	. <u>100</u> 100	8c	Unreca	otured section 1250 gair	1	
	•					
Part II Information About the	Shareholder	9	Net sec	tion 1231 gain (loss)	16 D	Items affecting shareholder basis 16,000
E Shareholder's identifying number CONFIDENTIAL		10	Other in	icome (loss)		
F Shareholder's name, address, city, state, and	ZIP code					
STEVEN M STAFFORD						
2200 DAUPHIN STREET						
Mobile	AL 36606					
G. Current year allocation percentage	40.00000.0/				17	Other information
G Current year allocation percentage	40.00000 %	11	Section	179 deduction	AC	369,434
H Shareholder's number of shares		<u> </u>	0.1			
Beginning of tax year End of tax year	4.0	12	Other d	eductions		
End of tax year						
I Loans from shareholder					V*	STMT
Beginning of tax year	. \$					
End of tax year	. \$					
الم الم						
0						
ໄດ້ ຜ						
For IRS Use Only						
FC		18	_	e than one activity for at		
		19	ivior	e than one activity for pa	issive acily	ιν ραιμύδες
			* Se	ee attached statement	for addition	onal information.

Schedule K-1 Distribution Information	
(This page is not filed with the return. It is for your records only.)	2022
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

STEVEN M STAFF	CONFIDENTIAL					
Name of S Corporation	S Corporation's EIN					
JMD COASTAL EN	"TERTAINMENT			85-3048658		
1			I	Shareholder's Pro Rata		
	Total Amount of Ownership % at					
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution		
01-11-2022	10,000	40.00	040.0000			
08-26-2022	10,000	40.00	040.0000			
11-29-2022	20,000	40.00	040.0000	008,000		
Total				16,000		
			I			

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 50 of 158 STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V 2022 (This page is e-filed with the return. Include it if paper-filing.) Name(s) as shown on return Tax ID Number JMD COASTAL ENTERTAINMENT 85-3048658 Tax ID Number Name(s) as shown on K1 CONFIDENTIAL STEVEN M STAFFORD Taxpayer Identification

Line No. Descriptio	Description of Trade or Business						Number PTP Aggregated SSTB				
									No		
1 DID COASIA	THE THE PROPERTY IN THE PROPER				85-304865	· •			110		
LINE NUMBER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.			
Ordinary Business Income (Loss)	(1,798)										
Rental Income (Loss)											
Royalty Income (Loss)											
Section 1231 Gain (Loss)											
Other Income (Loss)											
Section 179											
Other Deductions											
W-2 Wages	86,956										
Unadjusted Basis Immediately After Acquisition											
Section 199A Dividends											
4 ODIO 1 D			l								

Page 51 of **252**2 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the characholder level. Consult your tax advisor. CONFIDENTIAL Tax year ending: 12-31-2022Ownership %: 40.00000 Shareholder Number: Shareholder Name: STEVEN M STAFFORD JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income b Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition 199,557 Stock Basis Before Distributions (Add lines 1 through 3) 16,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) 183,557 Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 183,557 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 1,798 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) m Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 1,798 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) 9p Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) 181,759 Shareholder's total basis at end of tax year (combine lines 11 and 17) 18

Carryover Disallowed Losses Debt Basis Applied Against Excess Losses and Deductions

19 Total Beginning of year

20 Add: Losses and deductions this year 1,798

21 Less: Applied this year 1,798

End of year (Not less than zero)

Allocation of Losses and Deductions

2022

Keep for your records.

Shareholder Number:	TIN: CONFIDENTIAL	Year Ended: 12-31-2022	Ownership %: 40.00000				
Shareholder Name:							
STEVEN M STAFFORD							
Corporation Name:			EIN				
JMD COASTAL ENTERTAINMENT			85-3048658				

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		1,798	1,798	100.000000	1,798	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses		_				·	
e Other portfolio losses	(Sch K, Line 10a)	_				·	
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			1,798	1,798		1,798	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			1,798	1,798		1,798	

Schedule K-1 Supplemental Information	2022
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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			Final K-				OMB No. 1545-0123
Schedule K-1	2022	Pa	art III				Current Year Income,
(Form 1120-S) Department of the Treasury		1	,	Deductions y business incom	-	s, and	d Other Items Credits
Internal Revenue Service	For calendar year 2022, or tax year	l .	Ordinar		(675)		Oreans
beginning01-01 2022		2	Net rent	al real estate inc	ome (loss)		
Shareholder's Share of Income	e, Deductions,	3	Other n	et rental income ((loss)		
Credits, etc.	e separate instructions.	١.	lata as at				
Part I Information About the	Corporation	4	Interest	income			
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends			
B Corporation's name, address, city, state, and		5b	Qualifie	d dividends		14	Schedule K-3 is attached if checked
JMD COASTAL ENTERTAINMENT MARTINI'S		6	Royaltie	es		15	Alternative minimum tax (AMT) items
PO BOX 8702			-				
		7	Net sho	rt-term capital ga	in (loss)		
Gulfport	MS 39506	8a	Net long	g-term capital gai	n (loss)		
C IRS Center where corporation filed return E-FILE				y torrir bapital gail	(.000)		
D Corporation's total number of shares		8b	Collectil	oles (28%) gain (l	loss)		
Beginning of tax year		8c	Unrocor	aturad aaatian 12	EO goin		
End of tax year	100	00	Unieca	otured section 12	50 gairi		
Part II Information About the	Shareholder	9	Net sec	tion 1231 gain (lo	oss)	16 D	Items affecting shareholder basis 6,000
E Shareholder's identifying number CONFIDENTIAL		10	Other in	come (loss)			
F Shareholder's name, address, city, state, and	d ZIP code						
DON MANGEN							
PO BOX 8702							
Gulfport	MS 39506						
G Current year allocation percentage	15.00000 %					17	Other information
Guiterit year anocation percentage	15.00000 %	11	Section	179 deduction		AC	138,538
H Shareholder's number of shares							
Beginning of tax year		12	Other de	eductions			
End of tax year	15						
I Loans from shareholder		1				v*	STMT
Beginning of tax year							
End of tax year	. \$						
		-					
<u>></u>							
δ							
N N N N N N N N N N N N N N N N N N N							
For IRS Use Only							
		18	More	e than one activit	v for at-risk	purpos	ees*
_		19	_	e than one activity			
			* Se	ee attached stat	ement for a	additio	onal information.
1		1					

Schedule K-1 Distribution Information	
(This page is not filed with the return. It is for your records only.)	2022
Shareholder's name	Shareholder's ID Number
DON MANGEN	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

DON MANGEN				CONFIDENTIAL
Name of S Corporation				S Corporation's EIN
JMD COASTAL E		85-3048658		
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
01-11-2022	10,000	15.00	015.0000	
	10,000			
08-26-2022	10,000	15.00	015.0000	
11-29-2022	20,000	15.00	015.0000	03,000
Total				6,000

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Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V 2022 (This page is e-filed with the return. Include it if paper-filing.) Name(s) as shown on return Tax ID Number JMD COASTAL ENTERTAINMENT 85-3048658 Tax ID Number Name(s) as shown on K1 CONFIDENTIAL DON MANGEN Taxpayer Identification **Description of Trade or Business** Line No. Number PTP Aggregated SSTB 1 JMD COASTAL ENTERTAINMENT 85-3048658 No NO. ____ NO. ___ NO. ___ NO. ___ NO. __ LINE NUMBER NO. <u>1</u> **Ordinary Business** (675) Income (Loss) Rental Income (Loss) Royalty Income (Loss) Section 1231 Gain (Loss) Other Income (Loss) Section 179 Other Deductions W-2 Wages 32,609 Unadjusted Basis Immediately After Acquisition Section 199A Dividends

Page 57 of **252**2 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12-31-2022Ownership %: 15.00000 Shareholder Number: Shareholder Name: MANGEN JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) 6,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 675 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 675 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17)

Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions

Total Beginning of year 675 20 Add: Losses and deductions this year 675 Less: Applied this year 0 End of year (Not less than zero)

Allocation of Losses and Deductions

2022

Keep for your records.

Shareholder Number:	TIN: CONFIDENTIAL	Year Ended: 12-31-2022	Ownership %: 15.00000
Shareholder Name:			
DON MANGEN			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		675	675	100.000000	675	
b Net losses from rental real estate activities	(Sch K, Line 2)		<u></u>	<u> </u>			
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset					- <u></u>		
Total deductible losses and deductions			<u>675</u>	675		675	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)		- <u></u> -				
Total nondeductible losses and deductions							
Totals			675	675		<u>675</u>	

Schedule K-1 Supplemental Information	2022
Shareholder's name	Shareholder's ID Number
DON MANGEN	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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		Final K-1	X Amended I	K-1	OMB No. 1545-0123
Schedule K-1 2022	Pa	art III			Current Year Income,
(Form 1120-S)			Deductions, Credits	r e	
Department of the Treasury For calendar year 2022, or tax year Internal Revenue Service	1	Ordinary	business income (loss)	13	Credits
beginning01-01_2022_ ending12-31-2022_	2	Net renta	(675) al real estate income (loss)		
Shareholder's Share of Income, Deductions,	3	Other ne	t rental income (loss)		
Credits, etc. See separate instructions.					
Part I Information About the Corporation	4	Interest in	ncome		
A Corporation's employer identification number 85-3048658	5а	Ordinary	dividends		
B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT	5b	Qualified	dividends	14	Schedule K-3 is attached if checked
MARTINI'S	6	Royalties	3	15	Alternative minimum tax (AMT) items
PO BOX 8702	<u> </u>	N			
Gulfmant WG 20506	7	Net short	t-term capital gain (loss)		
Gulfport MS 39506 C IRS Center where corporation filed return	8a	Net long-	term capital gain (loss)		
E-FILE		l	g ()		
D Corporation's total number of shares	8b	Collectib	les (28%) gain (loss)		
Beginning of tax year100_					
End of tax year 100	8c	Unrecapt	tured section 1250 gain		
Part II Information About the Shareholder	9	Net secti	on 1231 gain (loss)	16 D	Items affecting shareholder basis 6,000
E Shareholder's identifying number	10	Other inc	come (loss)		
CONFIDENTIAL					
F Shareholder's name, address, city, state, and ZIP code					
BLAKE WHITSON					
6274 KIMBROUGH BLVD					
Biloxi MS 39532					
21311					
	1			17	Other information
G Current year allocation percentage				AC	138,538
	11	Section 1	179 deduction		
H Shareholder's number of shares Beginning of tax year 15	12	Other de	ductions		
Beginning of tax year		ounor do			
, <u> </u>					
I Loans from shareholder				v*	STMT
Beginning of tax year \$					
End of tax year \$					
	1				
l l l l l l l l l l l l l l l l l l l					
0					
For IRS Use Only					
Po	18	More	than one activity for at-risk	purpos	ses*
	19	More	than one activity for passive	e activi	ty purposes*
		* See	e attached statement for a	additic	onal information.

Schedule K-1 Distri (This page is not filed with the re	2000
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

lame of S Corporation				poration's EIN
JMD COASTAL EN	TERTAINMENT		85	-3048658
Date of Distribution	Total Amount of Distribution	Ownership % at Date of Distribution	Shares	Shareholder's Pro Rata Share of Distribution
01-11-2022	10,000	15.00	015.00000	1,500
08-26-2022	10,000	15.00	015.00000	1,500
11-29-2022	20,000	15.00	015.00000	3,000
	20,000	13.00	013.0000	
Total				6,000

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				ed in Accordance with Sect		торо:	9					
			Sch	edule K-1, Line 17, Code V	•			0000				
	own on return		(This page is e-filed	d with the retum. Include it is	f paper-filing.)			Z022 Tax ID Number				
	TAL ENTERTA	AINMENT						85-30486				
ame(s) as sh BLAKE WH								Tax ID Numb				
Line No.	Description	of Trade or Business					dentification mber	PTP	Aggregated	SSTB		
		L ENTERTAINMENT	•			85-304865			Aggregated	No		
	OHD COADIA	D BNIBNIAINENI				05-504005	,,,			110		
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.	_	NO.	NO				
Ordinary Busincome (Los		(675)										
Rental Income	e (Loss)											
Royalty Incor	ne (Loss)											
Section 1231	Gain (Loss)											
Other Income	(Loss)											
Section 179												
Other Deduct	ions											
N-2 Wages		32,609										
Jnadjusted B mmediately A Acquisition	asis After											
Section 199A	Dividends											

Page 63 of **252**2 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. CONFIDENTIAL Tax year ending: 12-31-2022Ownership %: 15.00000 TIN: Shareholder Number: Shareholder Name: WHITSON JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) 6,000 Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 675 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) m Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 675 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16

Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18

Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year

675 20 Add: Losses and deductions this year 675 Less: Applied this year 0 End of year (Not less than zero)

Allocation of Losses and Deductions

nd Deductions 2022

	Keep for your records.		
Shareholder Number:	TIN: CONFIDENTIAL	Year Ended: 12-31-2022	Ownership %: 15.00000
Shareholder Name:		,	,
BLAKE WHITSON			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		675	675	100.000000	675	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			<u>675</u>	675		<u>675</u>	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)					-	
Total nondeductible losses and deductions							
Totals			<u>675</u>	<u>675</u>		<u>675</u>	

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Schedule K-1 Supplemental Information	2022
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	437-25-8125
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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			Final K-	1 X	Amended K	-1	OMB No. 1545-0123
Schedule K-1	2022	Pa	rt III				Current Year Income,
(Form 1120-S) Department of the Treasury For calendar year 2:					·	•	Other Items
Internal Revenue Service For calendar year 2	022, or tax year	1	Ordinary	y business incom	(675)	13	Credits
beginning01-01_2022 ending12-:	31-2022	2	Net rent	al real estate inc	` '		
Shareholder's Share of Income, Deduction	ıs,	3	Other ne	et rental income ((loss)		
Credits, etc. See separate instructi	ions.				,		
Part I Information About the Corporation		4	Interest	income			
A Corporation's employer identification number 85-3048658		5a	Ordinary	y dividends			
B Corporation's name, address, city, state, and ZIP code		5b	Qualifie	d dividends		14	Schedule K-3 is attached if checked
JMD COASTAL ENTERTAINMENT MARTINI'S		6	Royaltie	ie.		15	Alternative minimum tax (AMT) items
PO BOX 8702		"	Royalle	.5		13	/ itematic minimum tax (iiii) nome
10 2011 0702		7	Net sho	rt-term capital ga	in (loss)		
Gulfport MS 3950	06						
C IRS Center where corporation filed return E-FILE		8a	Net long	g-term capital gai	n (loss)		
D Corporation's total number of shares		8b	Collectib	oles (28%) gain (loss)		
Beginning of tax year	100	<u> </u>					
End of tax year	100	8c	Unrecap	otured section 12	50 gain		
Part II Information About the Shareholder		9	Net sect	tion 1231 gain (Ic	oss)	16 D	Items affecting shareholder basis 6,000
E Shareholder's identifying number		10	Other in	come (loss)		_	,,,,,
CONFIDENTIAL		-					
F Shareholder's name, address, city, state, and ZIP code							
JASON WHITE							
107 ROYAL CRESCENT DR							
Belle Chasse LA 700	37						
						17	Other information
G Current year allocation percentage15	.00000 %	11	Section	179 deduction		AC	138,538
H Shareholder's number of shares		┧ '''	Section	173 deddclion			
Beginning of tax year	15	12	Other de	eductions			
End of tax year	15						
I Loans from shareholder						V*	STMT
Beginning of tax year \$							
End of tax year \$							
		-					
\frac{1}{2}							
98							
اثر الم							
For IRS Use Only		[
For		18	More	e than one activity	y for at-risk p	urpos	es*
		19	More	e than one activit	y for passive	activi	ty purposes*
		1	* Se	e attached stat	ement for a	dditio	nal information.

Schedule K-1 Distribution Information (This page is not filed with the return. It is for your records only.)	2022
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

JASON WHITE Name of S Corporation				Corporation's EIN
	ℸͲᢑ⋻ͲϠͺͳΝϺͼΝͲ			
JMD COASTAL EN	N T G K T \(T IN IN IN IN I			35-3048658
Date of Distribution	Total Amount of Distribution	Ownership % at Date of Distribution	Shares	Shareholder's Pro Rata Share of Distribution
01-11-2022	10,000	15.00	015.00000	
08-26-2022	10,000	15.00	015.00000	
11-29-2022	20,000	15.00	015.00000	3,000
	,			
Total				6,000

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 68 of 158 STATEMENT A - QBI Pass-through Entity Reporting Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V 2022 (This page is e-filed with the return. Include it if paper-filing.) Name(s) as shown on return Tax ID Number JMD COASTAL ENTERTAINMENT 85-3048658 Name(s) as shown on K1 Tax ID Number CONFIDENTIAL JASON WHITE Taxpayer Identification **Description of Trade or Business** Line No. Number PTP Aggregated SSTB JMD COASTAL ENTERTAINMENT 1 85-3048658 No

LINE NUMBER	NO. <u>1</u>	NO	NO	NO.	 NO.	 NO.	
Ordinary Business Income (Loss)	(675)						
Rental Income (Loss)							
Royalty Income (Loss)							
Section 1231 Gain (Loss)							
Other Income (Loss)							
Section 179							
Other Deductions							
W-2 Wages	32,609						
Unadjusted Basis Immediately After Acquisition							
Section 199A Dividends							

Page 69 of **252**2 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12-31-2022Ownership %: 15.00000 Shareholder Number: Shareholder Name: JASON WHITE JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis 1 74,976 Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 675 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 675 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18

Carryover Total Disallowed Losses Debt Basis Applied Against Excess Losses and Deductions

19 Total Beginning of year
20 Add: Losses and deductions this year 675
21 Less: Applied this year 675
22 End of year (Not less than zero)

Allocation of Losses and Deductions

2022

Keep for your records.

Shareholder Number:	TIN:	Year Ended:	Ownership %:
	CONFIDENTIAL	12-31-2022	15.000000
Shareholder Name:			
JASON WHITE			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		675	675	100.000000	675	
b Net losses from rental real estate activities	(Sch K, Line 2)		<u></u>	<u> </u>			
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset					- <u></u>		
Total deductible losses and deductions			<u>675</u>	675		675	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)		- <u></u> -				
Total nondeductible losses and deductions							
Totals			675	675		<u>675</u>	

	0000
Schedule K-1 Supplemental Information	2022
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 72 of 158

Schedule K-1 (Form 1120-S) Department of the Treasury Internal Revenue Service beginning 01-01 2022 ending 12-31-2022 ending 12-31-2022 Credits, etc. See separate instructions.	
Department of the Treasury Internal Revenue Service Department of the Treasury Internal Revenue Service For calendar year 2022, or tax year Internal Revenue Service 1 Ordinary business income (loss) 13 Credits	
Internal Revenue Service beginning 01-01 2022 ending 12-31-2022 Shareholder's Share of Income, Deductions, 3 Other net rental income (loss)	ached if
Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions. Part I Information About the Corporation A Corporation's employer identification number 85-3048658 B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT 3 Other net rental income (loss) 4 Interest income 5a Ordinary dividends 5b Qualified dividends 14 Schedule K-3 is att checked	ached if
Credits, etc. See separate instructions. Part I Information About the Corporation A Corporation's employer identification number 85-3048658 B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT JMD COASTAL ENTERTAINMENT JMD COASTAL ENTERTAINMENT JMD COASTAL ENTERTAINMENT	ached if
Part I Information About the Corporation A Corporation's employer identification number 85-3048658 B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT 4 Interest income 5a Ordinary dividends 5b Qualified dividends 14 Schedule K-3 is att checked	ached if
Part I Information About the Corporation A Corporation's employer identification number 85-3048658 B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT 5a Ordinary dividends 5b Qualified dividends 14 Schedule K-3 is att checked	tached if
85-3048658 B Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT 5b Qualified dividends 14 Schedule K-3 is att checked	tached if
JMD COASTAL ENTERTAINMENT Checked	tached if
PO BOX 8702 7 Net short-term capital gain (loss)	
Gulfport MS 39506	
C IRS Center where corporation filed return E-FILE Net long-term capital gain (loss)	
D Corporation's total number of shares 8b Collectibles (28%) gain (loss)	
Beginning of tax year	
Part II Information About the Shareholder 9 Net section 1231 gain (loss) 16 D Items affecting sha	areholder basis 6,000
E Shareholder's identifying number CONFIDENTIAL 10 Other income (loss)	
F Shareholder's name, address, city, state, and ZIP code	
OSCAR BREWER JR	
13234 CARIAGE CIRCLE	
Gulfport Ms 39503	
47 00 16	
G Current year allocation percentage 15.00000 % Other information AC 1	38,538
11 Section 179 deduction	30,330
H Shareholder's number of shares Beginning of tax year 15 12 Other deductions	
Beginning of tax year	
I Loans from shareholder V* STMT	
Beginning of tax year	
End of tax year	
End of tax year	
End of tax year \$	
End of tax year \$	
End of tax year S S Wore than one activity for at-risk purposes* More than one activity for passive activity purposes*	

Schedule K-1 Distribution Information	
(This page is not filed with the return. It is for your records only.)	2022
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

OSCAR BREWER J	K			CONFIDENTIAL
lame of S Corporation	S Corporation's EIN			
JMD COASTAL EN		85-3048658		
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
			015.0000	
01-11-2022	10,000	15.00		
08-26-2022	10,000	15.00	015.0000	
11-29-2022	20,000	15.00	015.0000	3,000
Total				6,000

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 74 of 158 STATEMENT A - QBI Pass-through Entity Reporting

			Sch	ed in Accordance with Section		•		2022		
Name(s) as s	shown on return		(This page is e-filed	I with the return. Include it if	paper-filing.)			Tax ID Numb	nor.	
	STAL ENTERT.	AINMENT						85-30486		
Name(s) as s	shown on K1							Tax ID Numb	per	
OSCAR BE	REWER JR							CONFID	ENTIAL	
Line No.	Description	n of Trade or Business	3			1	dentification mber	PTP	Aggregated	SSTB
1	JMD COASTA	L ENTERTAINMENT				85-304865	58			No
		<u> </u>								
LINE NUME	BER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Bus Income (Los		(675)								
Rental Incom	ne (Loss)									
Royalty Inco	ome (Loss)									
Section 123	1 Gain (Loss)									
Other Incom	e (Loss)									
Section 179										
Other Deduc	ctions									
W-2 Wages		32,609								
Unadjusted I Immediately Acquisition	Basis After									
Section 199/	A Dividends									

Page 75 of **252**2 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12-31-2022Ownership %: 15.00000 Shareholder Number: Shareholder Name: OSCAR BREWER JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis 1 74,976 Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income b Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 675 a Ordinary Loss (Page 2, Col e, Line 9a) (Page 2, Col e, Line 9b) Real Estate Rental Loss Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt m Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 9m) Section 59(e) Expenditures (Page 2, Col e, Line 9n) 675 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) 13 New loans to corporation during year 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 17 Debt basis at the end of tax year (combine lines 12-16) (not less than zero)

Shareholder's total basis at end of tax year (combine lines 11 and 17) 18

Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 675 20 Add: Losses and deductions this year 675 Less: Applied this year 0 End of year (Not less than zero)

Allocation of Losses and Deductions

2022

Keep for your records.

., . ,						
Shareholder Number:	TIN: CONFIDENTIAL	Year Ended: 12-31-2022	Ownership %: 15.00000			
Shareholder Name:						
OSCAR BREWER JR						
Corporation Name:			EIN			
JMD COASTAL ENTERTAINMENT			85-3048658			

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		675	675	100.000000	675	
b Net losses from rental real estate activities	(Sch K, Line 2)		<u></u>	<u> </u>			
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset					- <u></u>		
Total deductible losses and deductions			<u>675</u>	675		<u>675</u>	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			675	675		<u>675</u>	

Schedule K-1 Supplemental Information	2022
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

112023 1:25-cv-001995-46c6 We Tax Return for an Sec 666 for a fine page 78 of 1545-0123

Do not file this form unless the corporation has filed or

Department of the Tinesurus S LATE ELECTION S FILET STORY STO

For o	calenda	ar year 2023 or ta	x year beg	inning	01-01	, 2023, ending		1	2-31	, 20	23
A S	election	n effective date		Name					D Emp	loyer	identification number
				JMD COASTAI	L ENTERTAINME	NT					
09-23-2020 TYPE MARTINI'S								85-3048658			
B Business activity code OR Number, street, and room or suite no. If a P.O. box, see instructions.								E Date incorporated			
n	umber (see instructions)	PRINT	PO BOX 8702	2			1	09-1	5-20	20
722	511			City or town, state	or province, country, a	and ZIP or foreign posta	al code	1	F Tota	l asset	s (see instructions)
		ch. M-3 attached	L	Gulfport		MS	39506		\$		6,700
G	Is the c	corporation electin	g to be an		inning with this tax v	ear? See instruction		es x N	lo		
						hange (4) 🗓 Am				ion ter	mination
						of the tax year					5
											sive activity purposes
				_ <u> </u>		through 22. See the				-	<u> </u>
		Gross receipts of				d allowances		c Baland		1c	691,864
a	2	•							-	2	184,100
Income	3	=								3	507,764
<u>n</u>	4	•								4	307,704
	5	- :								5	
	_								_		
	6									7	507,764
	7	•	,		,	• • • • • • • • • •					
<u>~</u>	8		- :			• • • • • • • • •				8	
(see instructions for limitations)	9									9	9,846
itati	10								-	10	
틸	11									11	67,825
for	12									12	53,609
ons	13								-	13	
ncti	14	Depreciation from	m Form 45	62 not claimed on	Form 1125-A or else	ewhere on retum (at	tach Form 4562)		14	
ıstrı	15	Depletion (Do n	ot deduct	oil and gas deple	etion.)					15	
ë	16	Advertising .								16	17,526
es)	17	Pension, profit-sl	haring, etc	., plans						17	
	18	Employee benefi	it program	s						18	
Suc	19	Energy efficient	commercia	al buildings deducti	on (attach Form 720	5)				19	_
ğ	20	Other deductions	s (attach st	atement)			Statemen	nt .#2.	. \lceil	20	375,479
Deductions	21	Total deduction	ns. Add lir	nes 7 through 20					. $ ag{7}$	21	524,285
۵	22	Ordinary busin	ess incon	ne (loss). Subtract	t line 21 from line 6.				. $ ag{7}$	22	(16,521)
	23 a				e tax (see instruction		23a				
							23b				
	С				lditional taxes)				. 2	23c	
					eceding year's over				•		
	u	credited to the co					24a				
ıts	b		•				24b				
ner		•									
ayı	2				m 4136)		24c				
Tax and Payments	d -				3800		24d			24-	
an	Z 25		Ū						, F	24z	
ă	25	•	• '	•		ached				25	
'	26					nd 25, enter amoun				26	
	27			-		I 25, enter amount o			· -	27	
	28			Credited to 2024				funded		28	
						npanying schedules and st ner than taxpayer) is base			1 '		iscuss this return
Sig	ın 📗	preparer has any kno		corroot, and complete. L	Josiai alion oi preparei (Uli	.c. than taxpayer, is baser	. on an imonitation u	************			rer shown below?
He						ı			See in	structior	ns. Yes X No
	. •	Don L Mar	ngen II	I		05-19-2		eral	Parti	ner	
		Signature of officer			1	Date	Title	,			
		Print/Type prepar	er's name		Preparer's signature		Date		Check	X if	PTIN
Pai	d	DON MANGE	EN		DON MANGEN		05-19-2	2025	self-empl	oyed	CONFIDENTIAL
Pre	pare	Firm's name	FLASI	FINANCIAL	SERVICES			Firm's E	IN (CON	FIDENTIAL
Use	e Onl	y Firm's address	7561	WEST JUDGE	PEREZ			Phone n		J - 14	
	,			LA 70032				7		(50	4)279-5700

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 79 of 158 Form 1120-S (2023) JMD COASTAL ENTERTAINMENT 85-3048658 Page 2 Schedule B Other Information (see instructions) 1 Check accounting method: a x Cash **b** Accrual Yes No Other (specify) С 2 See the instructions and enter the: a Business activity RESTAURANT **b** Product or service **FOOD SERVICE** At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a 3 nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation. х At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) х (i) Name of Corporation (ii) Employer (iii) Country of (iv) Percentage of (v) If Percentage in (iv) is 100%, Enter the Identification Incorporation Stock Owned Date (if applicable) a Qualified Subchapter Number (if any) S Subsidiary Election Was Made b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below х (i) Name of Entity (iii) Type of Entity (ii) Employer (iv) Country of (v) Maximum Percentage Owned Identification Organization in Profit, Loss, or Capital Number (if any) If "Yes," complete lines (i) and (ii) below. Total shares of restricted stock **b** At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? х If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed . . . Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide х If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions Did the corporation have an election under section 163(j) for any real property trade or business or any farming business Х a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense. **c** The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990, Limitation on Business Interest Expense Under Section 163(j). х

EEA Form **1120-S** (2023)

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.
b The corporation's total assets at the end of the tax year were less than \$250,000.
If "Yes," the corporation is not required to complete Schedules L and M-1.

orm 1	120S (2023	3) JMD COASTAL ENTERTAINMENT 85-30	48658	P	Page 3					
Sche	dule B	Other Information (see instructions) (continued)		Yes	No					
12	During the	e tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the								
	terms mod	dified so as to reduce the principal amount of the debt?			х					
		nter the amount of principal reduction								
13	During the	e tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			х					
14 a	_	e corporation make any payments in 2023 that would require it to file Form(s) 1099?								
b		lid or will the corporation file required Form(s) 1099?		х						
15		poration attaching Form 8996 to certify as a Qualified Opportunity Fund?			х					
		Inter the amount from Form 8996, line 15								
16		e during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or service	s);							
	-	, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		ΙП	X					
Sche	dule K	Shareholders' Pro Rata Share Items	Total ar	nount						
		Ordinary business income (loss) (page 1, line 22)	1	(16,	521)					
		Net rental real estate income (loss) (attach Form 8825)	2	(,	,					
		Other gross rental income (loss)	_							
		Expenses from other rental activities (attach statement) 3b	_							
		Other net rental income (loss). Subtract line 3b from line 3a	3c							
⊕	4	Interest income	4							
ose		Dividends: a Ordinary dividends	5a							
) (L		b Qualified dividends	Ja							
Income (Loss)	6	Royalties	6							
<u>2</u>	I	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7							
		Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a							
		Collectibles (28%) gain (loss)	oa							
		Unrecaptured section 1250 gain (attach statement) 8c	_							
		Net section 1231 gain (loss) (attach Form 4797)	10							
	10	Other income (loss) (see instructions) Type: Section 179 deduction (attach Form 4562)	11							
ડ્		,								
Deductions		Charitable contributions	12a							
g		Investment interest expense	12b							
Ď	C .	Section 59(e)(2) expenditures	12c							
		Other deductions (see instructions) Type:	12d							
		Low-income housing credit (section 42(j)(5))	13a							
	I	Low-income housing credit (other)	13b							
Ħ	I	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c							
Credits		Other rental real estate credits (see instructions) Type:	13d							
O	I	Other rental credits (see instructions) Type:	13e							
	I	Biofuel producer credit (attach Form 6478)	13f							
	g	Other credits (see instructions)	13g							
r la		Qualified for exception to filing Schedule K-2								
Inter- national	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and								
<u>- 2</u>		check this box to indicate you are reporting items of international tax relevance	4.5							
×		Post-1986 depreciation adjustment	15a							
a Z	2 b	Adjusted gain or loss	15b							
	<u> </u>	Depletion (other than oil and gas)	15c							
Alternative Minimum Tax	d	Oil, gas, and geothermal properties - gross income	15d							
Ē	5 e	Oil, gas, and geothermal properties - deductions	15e							
	f	Other AMT items (attach statement)	15f							
sis	16a	Tax-exempt interest income	16a							
Items Affecting Shareholder Basi		Other tax-exempt income	16b							
ffec		Nondeductible expenses	16c							
ls A	d	Distributions (attach statement if required) (see instructions)	16d	5,0	000					
lter. hare	е	Repayment of loans from shareholders	16e							
_ 20	f	Foreign taxes paid or accrued	16f							

orm 1	120-8	S (2023) JMD COASTAL ENTERTAINMENT			85-3048	8658	Page 4
Sche	dul	le K Shareholders' Pro Rata Share Items	s (continued)			-	Fotal amount
		•				17a	
Other Information		b Investment expenses				17b	
Other		c Dividend distributions paid from accumulated ea	arnings and profits			17c	
<u>=</u>		d Other items and amounts (attach statement)		Statemen	t #18		
٠ <u>۶</u>							
Recon- ciliation	1	18 Income (loss) reconciliation. Combine the to	tal amounts on lines 1	through 10. From the	result,		
& ≅		subtract the sum of the amounts on lines 11 thro	ough 12d and 16f			18	(16,521)
Sche	dul	le L Balance Sheets per Books	Beginning of			of tax ye	
		Assets	(a)	(b)	(c)		(d)
1	Cas	sh					
2a	Trac	de notes and accounts receivable					
b	Less	s allowance for bad debts	()		()	
3	Inve	entories		8,725			6,700
4	U.S.	6. government obligations					
5	Tax-	e-exempt securities (see instructions)					
6	Othe	er current assets (attach statement)					
7	Loai	ans to shareholders					
8	Mor	rtgage and real estate loans					
9	Othe	er investments (attach statement)					
10a	Build	Idings and other depreciable assets					
b	Less	s accumulated depreciation (()		()	
11a	Dep	oletable assets					
b	Less	s accumulated depletion(()		()	
12	Land	nd (net of any amortization)					
13a	Intar	ngible assets (amortizable only)					
b	Less	s accumulated amortization	()		()	
14	Othe	er assets (attach statement)					
15	Tota	al assets		8,725			6,700
		Liabilities and Shareholders' Equity					
16	Acc	counts payable					
17	Mort	tgages, notes, bonds payable in less than 1 year					
18	Othe	er current liabilities (attach statement)					
19	Loai	ans from shareholders					
20	Mort	tgages, notes, bonds payable in 1 year or more					
21	Othe	er liabilities (attach statement)					
22	Сар	oital stock					
23	Add	litional paid-in capital					
24	Reta	ained earnings		8,725			6,700
25	Adju	ustments to shareholders' equity (attach statement)					
26	Less	s cost of treasury stock		()		()
27	Tota	al liabilities and shareholders' equity		8,725			6,700

EEA Form **1120-S** (2023)

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 82 of 158 Form 1120-S (2023) JMD COASTAL ENTERTAINMENT 85-3048658 Page **5** Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return Note: The corporation may be required to file Schedule M-3. See instructions. Net income (loss) per books (16,521)5 Income recorded on books this year not included Income included on Schedule K, lines 1, 2, 3c, 4, on Schedule K, lines 1 through 10 (itemize): 5a, 6, 7, 8a, 9, and 10, not recorded on books this a Tax-exempt interest \$ year (itemize): 3 Expenses recorded on books this year not 6 Deductions included on Schedule K, included on Schedule K, lines 1 through 12, lines 1 through 12, and 16f, not charged against book income this year (itemize): and 16f (itemize): a Depreciation \$ a Depreciation \$ Travel and entertainment \$ **7** Add lines 5 and 6

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	(393,185)			
2 Ordinary income from page 1, line 22				
3 Other additions				
4 Loss from page 1, line 22	(16,521)			
5 Other reductions	(()
6 Combine lines 1 through 5	(409,706)			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from				
line 6	(409,706)			

(16,521)

EEA Form **1120-S** (2023)

1125-A Form

Cost of Goods Sold

(Rev. November 2018) Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form1125A for the latest information.

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.

OMB No. 1545-0123

Name			Employer identifi	ication nur	nber
JMD	COASTAL ENTERTAINMENT		85-30486	58	
1	Inventory at beginning of year	1			8,725
2	Purchases	2		16	9,814
3	Cost of labor	3		1	2,261
4	Additional section 263A costs (attach schedule)	4			
5	Other costs (attach schedule)	5			
6	Total. Add lines 1 through 5	6		19	0,800
7	Inventory at end of year	7			6,700
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the				
	appropriate line of your tax return. See instructions	8		18	4,100
9a	Check all methods used for valuing closing inventory:				
	(i) X Cost				
	(ii) Lower of cost or market				
	(iii) ☐ Other (Specify method used and attach explanation.) ►				
b	Check if there was a writedown of subnormal goods			•	
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			•	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed				
	under LIFO	9d			
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions			Yes	x No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If	"Yes,"			
	attach explanation			Yes	x No

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 84 of 158 671121 X Amended K-1 OMB No. 1545-0123 Final K-1 Schedule K-1 Shareholder's Share of Current Year Income, (Form 1120-S) **Deductions, Credits, and Other Items** Department of the Treasury Ordinary business income (loss) 13 Credits For calendar year 2023, or tax year Internal Revenue Service (6,609)ending 12-31-2023 beginning 01-01 2023 Net rental real estate income (loss) Shareholder's Share of Income, Deductions, Other net rental income (loss) Credits, etc. See separate instructions. Interest income Part I Information About the Corporation Ordinary dividends A Corporation's employer identification number 85-3048658 5b Qualified dividends Schedule K-3 is attached if B Corporation's name, address, city, state, and ZIP code checked JMD COASTAL ENTERTAINMENT Alternative minimum tax (AMT) items Royalties 15 MARTINI'S PO BOX 8702 Net short-term capital gain (loss) MS 39506 Gulfport Net long-term capital gain (loss) **C** IRS Center where corporation filed return E-FILE **8b** Collectibles (28%) gain (loss) **D** Corporation's total number of shares Beginning of tax year _ 100 Unrecaptured section 1250 gain 100 End of tax year Net section 1231 gain (loss) 16 Items affecting shareholder basis Part II Information About the Shareholder D 2,000 Other income (loss) Shareholder's identifying number CONFIDENTIAL Shareholder's name, address, city, state, and ZIP code STEVEN M STAFFORD 2200 DAUPHIN STREET Mobile AL 36606 17 Other information Current year allocation percentage 40.00000 % AC 276,744 Section 179 deduction H Shareholder's number of shares Other deductions Beginning of tax year _____ End of tax year _ v* Loans from shareholder STMT Beginning of tax year \$ ______ \$ _____ \$ For IRS Use Only

19

More than one activity for at-risk purposes*

More than one activity for passive activity purposes*

* See attached statement for additional information.

Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 16, Code D - Distributions

[See K-1 instructions, page 15 (Form 7203

instructions)]

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

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		Distribution Inform with the return. It is for your reco		2023
Shareholder's name	• ,	Shareholder's ID Number		
STEVEN M STAFF	CONFIDENTIAL			
Name of S Corporation	S Corporation's EIN			
JMD COASTAL EN	ITEKTATNMENT.			85-3048658
Date of Distribution	Total Amount of Distribution	Shares	Shareholder's Pro Rata Share of Distribution	
01-15-2023	5,000	40.00	040.000	002,000
Total				2,000

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 87 of 158 STATEMENT A - QBI Pass-through Entity Reporting

				ed in Accordance with Sect			9			
				edule K-1, Line 17, Code V				2023		
	own on return	AINMENT	(This page is e-filed	with the retum. Include it if	f paper-filing.)			Tax ID Numb 85-30486		
ame(s) as sh								Tax ID Numb	er	
Line No.	Description	of Trade or Busines	s			1	dentification mber	PTP	Aggregated	SSTB
		L ENTERTAINMENT				85-304865				No
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	_
Ordinary Busi ncome (Loss		(6,609)								
Rental Income	e (Loss)									
Royalty Incon	ne (Loss)									
Section 1231	Gain (Loss)									
Other Income	(Loss)									
Section 179										
Other Deduct	ions									
N-2 Wages		4,905								
Jnadjusted B mmediately <i>F</i> Acquisition	asis After									
Section 199A REIT) Divide										

Page 88 of **2523** Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2023Ownership %: 40.00000 Shareholder Number: Shareholder Name: STEVEN M STAFFORD JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 195,759 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 6,609 a Ordinary Loss (Page 2, Col e, Line 9a) (Page 2, Col e, Line 9b) Real Estate Rental Loss Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 6,609 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 189,150 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) 189,150 Shareholder's total basis at end of tax year (combine lines 11 and 17) Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year

 20
 Add: Losses and deductions this year
 6,609

 21
 Less: Applied this year
 6,609

 22
 End of year (Not less than zero)
 0

2023

Allocation of Losses and Deductions

Keep for your records.								
Shareholder Number:	TIN:	Year Ended:	Ownership %:					
	CONFIDENTIAL	12-31-2023	40.000000					
Shareholder Name:								
STEVEN M STAFFORD								
Corporation Name:			EIN					
JMD COASTAL ENTERTAINMENT			85-3048658					

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		6,609	6,609	100.000000	6,609	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			6,609	6,609		6,609	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			6,609	6,609		6,609	

	1
Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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671121

			Final K				OMB No. 1545-0123
Schedule K-1	2023	Pa	art III				Current Year Income,
(Form 1120-S)						•	d Other Items
Department of the Treasury Internal Revenue Service	or calendar year 2023, or tax year	1	Ordinar	y business incon	` ′	13	Credits
beginning 01-01 2023	ending 12-31-2023	2	Not ron	tal real estate inc	2,478)		
beginning 01-01 2023	ending	*	Net lell	iai ieai esiale iiil	Joine (1055)		
Shareholder's Share of Income,	Deductions,	3	Other n	et rental income	(loss)		
Credits, etc. See s	separate instructions.						
Part I Information About the C	ornoration	4	Interest	income			
Turt Information About the o		<u> </u>					
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends			
B Corporation's name, address, city, state, and Z	IP code	5b	Qualifie	d dividends		14	Schedule K-3 is attached if checked
JMD COASTAL ENTERTAINMENT MARTINI'S		6	Royaltie	es		15	Alternative minimum tax (AMT) items
PO BOX 8702			rioyanii				, ,
		7	Net sho	ort-term capital ga	ain (loss)		
Gulfport	MS 39506						
C IRS Center where corporation filed return		8a	Net Ion	g-term capital ga	in (loss)		
E-FILE		8b	Collecti	bles (28%) gain	(loss)		
D Corporation's total number of shares Beginning of tax year	100	05	Collecti	bies (2070) gain	(1033)		
Beginning of tax year End of tax year	100	8c	Unreca	ptured section 12	250 gain		
,							
Part II Information About the S	hareholder	9	Net sec	tion 1231 gain (l	oss)	16 D	Items affecting shareholder basis 750
E Shareholder's identifying number		10	Other in	ncome (loss)		ב	750
CONFIDENTIAL							
F Shareholder's name, address, city, state, and 2	IP code						
DON MANGEN							
PO BOX 8702							
Gulfport	MS 39506						
						17	Other information
G Current year allocation percentage	15.00000 %					AC	103,780
		11	Section	179 deduction			
H Shareholder's number of shares Beginning of tax year	15	12	Other d	eductions			
Beginning of tax year End of tax year							
,							
I Loans from shareholder						v*	STMT
Beginning of tax year	\$						
End of tax year	\$						
		-					
l luc							
99							
اِيْنَ ا							
For IRS Use Only							
Po		18	Mor	e than one activi	ty for at-risk p	ourpos	es*
		19	Mor	e than one activi	ty for passive	activi	ty purposes*
			* Se	ee attached sta	tement for a	additio	onal information.

	Schedule K-1 Supplemental Information	2023
Shareholder's name	• •	Shareholder's ID Number
DON MANGEN		CONFIDENTIAL
Name of S Corporation		S Corporation's EIN
JMD COASTAL EN	TERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 16, Code D - Distributions

[See K-1 instructions, page 15 (Form 7203

instructions)]

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

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		Distribution Information with the return. It is for your red		202	23
Shareholder's name	(This page is not med	with the retain. It is for your rec	orus orny.)	Shareho	older's ID Number
DON MANGEN Name of S Corporation					NFIDENTIAL pration's EIN
	NTERTAINMENT				-3048658
			1		
Date of Distribution	Total Amount of Distribution	Ownership % at Date of Distribution	Shares		Shareholder's Pro Rata Share of Distribution
01-15-2023	5,000	15.00	015.000	00	750
Total					<u> 750</u>

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 94 of 158 STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
Schedule K-1, Line 17, Code V
(This page is e-filed with the return. Include it if paper-filing.)

Name(s) as shown on return
JMD COASTAL ENTERTAINMENT

Name(s) as shown on K1

Tax ID Number

85-3048658

Tax ID Number

Name(s) as s								Tax ID Numb	er ENTIAL	
Line No.	Description of Trade or Business					Taxpayer Identification Number		PTP	Aggregated	SSTB
1		L ENTERTAINMENT				85-3048658			33 - 3	No
LINE NUMI	BER	NO. <u>1</u>	NO	NO	NO.	_	NO.		NO.	
Ordinary Bu Income (Lo		(2,478)								
Rental Incor										
Royalty Inco	ome (Loss)									
Section 123	1 Gain (Loss)									
Other Incom	ne (Loss)									
Section 179										
Other Dedu	ctions									
W-2 Wages		1,839								
Unadjusted Immediately Acquisition	Basis After									
Section 199	A									
(REIT) Divid	ends									

Page 95 of 2523 Shareholder's BasiscWorksheet Preplated from the St Clorporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: | CONFIDENTIAL Tax year ending: 12 - 31 - 2023Ownership %: 15.00000 Shareholder Number: Shareholder Name: MANGEN JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 2,478 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 2,478 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess Losses and Deductions

Total Debt Basis Applied Against Excess Losses and Deductions

19 Total Beginning of year

20 Add: Losses and deductions this year

21 Less: Applied this year

22 End of year (Not less than zero)

2023

Allocation of Losses and Deductions

Keep for your records.								
Shareholder Number:	TIN:	Year Ended:	Ownership %:					
	CONFIDENTIAL	12-31-2023	15.000000					
Shareholder Name:								
DON MANGEN								
Corporation Name:			EIN					
JMD COASTAL ENTERTAINMENT			85-3048658					

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		2,478	2,478	100.000000	2,478	
b Net losses from rental real estate activities	(Sch K, Line 2)			•		<u> </u>	
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			2,478	2,478		2,478	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			2,478	2,478		2,478	

Sahadula K 1 Supplemental Information	2023
Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
DON MANGEN	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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			Final K-			OMB No. 1545-0123
Schedule K-1	2023	Pa	art III			Current Year Income,
(Form 1120-S)		ļ.,		Deductions, Credi		I
Department of the Treasury Internal Revenue Service	For calendar year 2023, or tax year	1	Ordinar	y business income (loss)	13	Credits
beginning 01-01 2023	ending12-31-2023	2	Net ren	(2,478) tal real estate income (loss))	
Shareholder's Share of Income	e, Deductions,	3	Other n	et rental income (loss)		
Oug alita ata	separate instructions.			ot formal moonto (1000)		
Part I Information About the	Corporation	4	Interest	income		
A Corporation's employer identification number 85-3048658		5a	Ordinar	y dividends		
B Corporation's name, address, city, state, and JMD COASTAL ENTERTAINMENT	ZIP code	5b	Qualifie	d dividends	14	Schedule K-3 is attached if checked
MARTINI'S PO BOX 8702		6	Royaltie	98	15	Alternative minimum tax (AMT) items
		7	Net sho	rt-term capital gain (loss)		
Gulfport	MS 39506	8a	Not long	g-term capital gain (loss)		
C IRS Center where corporation filed return E-FILE		oa	Net long	g-term capital gain (loss)		
D Corporation's total number of shares	100	8b	Collecti	bles (28%) gain (loss)		
Beginning of tax year End of tax year	100 100	8c	Unreca	otured section 1250 gain		
		9	Not soc	tion 1231 gain (loss)	16	Items affecting shareholder basis
Part II Information About the	Shareholder	Ĺ	1461 360	1011 1231 gairi (1033)	D	750
E Shareholder's identifying number CONFIDENTIAL;		10	Other in	come (loss)		
F Shareholder's name, address, city, state, and	7IP code	1				
BLAKE WHITSON						
6274 KIMBROUGH BLVD						
Biloxi	MS 39532					
		1			17	Other information
G Current year allocation percentage	15.00000 %	44	0	470 de deseño e	AC	103,780
H Shareholder's number of shares		11	Section	179 deduction		
Beginning of tax year	15	12	Other d	eductions		
End of tax year	4-					
Loans from shareholder		-			v*	STMT
Beginning of tax year	\$					
End of tax year	\$					
<u> </u>						
ο e						
l S						
For IRS Use Only		L				
요		18	_	e than one activity for at-ris		
		19	More	e than one activity for passi	ve activi	ity purposes*
			* Se	ee attached statement fo	r additio	onal information.

Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 16, Code D - Distributions

[See K-1 instructions, page 15 (Form 7203

instructions)]

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

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		Distribution Information with the return. It is for your rec		2023
Shareholder's name	(- 1 - 3		, ,	CONFIDENTIAL
BLAKE WHITSON Name of S Corporation				S Corporation's EIN
	NTERTAINMENT			85-3048658
Date of Distribution	Total Amount of Distribution	Ownership % at Date of Distribution	Shares	Shareholder's Pro Rata Share of Distribution
01-15-2023	5,000	15.00	015.000	00750
Total				750

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 101 of 158 STATEMENT A - QBI Pass-through Entity Reporting Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V 2023 (This page is e-filed with the return. Include it if paper-filing.) Name(s) as shown on return Tax ID Number JMD COASTAL ENTERTAINMENT 85-3048658 Tax ID Number Name(s) as shown on K1 CONFIDENTIAL BLAKE WHITSON Taxpayer Identification **Description of Trade or Business** Line No. Number PTP SSTB Aggregated 1 JMD COASTAL ENTERTAINMENT 85-3048658 No NO. ____ NO. ___ NO. ___ NO. ___ NO. LINE NUMBER NO. 1 **Ordinary Business** (2,478)Income (Loss) Rental Income (Loss) Royalty Income (Loss) Section 1231 Gain (Loss) Other Income (Loss) Section 179 Other Deductions W-2 Wages 1,839 Unadjusted Basis Immediately After Acquisition ' Section 199A (REIT) Dividends

Page 102 of 15% Shareholderts Basis Wookshee CPPerhared Domithers Corporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2023Ownership %: 15.00000 Shareholder Number: Shareholder Name: WHITSON JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 2,478 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 2,478 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 2,478 Add: Losses and deductions this year 20 2,478Less: Applied this year End of year (Not less than zero) WK SBAS.LD

2023

Allocation of Losses and Deductions

Keep for your records.						
Shareholder Number:	TIN:	Year Ended:	Ownership %:			
	CONFIDENTIAL	12-31-2023	15.000000			
Shareholder Name:						
BLAKE WHITSON						
Corporation Name:			EIN			
JMD COASTAL ENTERTAINMENT			85-3048658			

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		2,478	2,478	100.000000	2,478	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			2,478	2,478		2,478	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			2,478	2,478		2,478	

Schedule K-1 Supplemental Information	2023
Shareholder's name	Sharabaldaria ID Numbar
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
TMD COACRAI ENTERTATMENT	95_3049659

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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				Final F			OMB No. 1545-0123
	edule K-1 rm 1120-S)	2023	Pa	art III	Shareholder's Shar Deductions, Credits		Current Year Income, d Other Items
	rtment of the Treasury al Revenue Service	For calendar year 2023, or tax year	1	Ordina	ry business income (loss)	13	Credits
	beginning01-01 2023	ending12-31-2023	2	Net rer	(2,478) ntal real estate income (loss)		
Sha	areholder's Share of Inco	me, Deductions,	3	Other	net rental income (loss)	-	
	d!ta_ata	See separate instructions.		Other	iet remai income (1033)		
P	art I Information About th	e Corporation	4	Interes	t income		
A	Corporation's employer identification num 85-3048658	ber	5a	Ordina	ry dividends		
В	Corporation's name, address, city, state, a JMD COASTAL ENTERTAINME		5b	Qualific	ed dividends	14	Schedule K-3 is attached if checked
	MARTINI'S PO BOX 8702		6	Royalti	es	15	Alternative minimum tax (AMT) items
	- 15		7	Net sh	ort-term capital gain (loss)		
С	Gulfport IRS Center where corporation filed return E-FILE	MS 39506	8a	Net lor	g-term capital gain (loss)		
D	Corporation's total number of shares	100	8b	Collect	ibles (28%) gain (loss)		
	Beginning of tax year End of tax year	100	8c	Unreca	aptured section 1250 gain		
P	art II Information About th	e Shareholder	9	Net se	ction 1231 gain (loss)	16 D	Items affecting shareholder basis
	Shareholder's identifying number CONFIDENTIAL Shareholder's name, address, city, state, JASON WHITE 107 ROYAL CRESCENT DR Belle Chasse	and ZIP code LA 70037	10	Other i	ncome (loss)	17	Other information
G	Current year allocation percentage	15.00000 %	11	Section	n 179 deduction	AC	103,780
Н	E 1 ()	<u>15</u>	12	Other of	deductions		
I	Loans from shareholder Beginning of tax year End of tax year					V*	STMT
For IRS Use Only			18	Мо	re than one activity for at-risk re than one activity for passiv ee attached statement for	e activit	ty purposes*
1							

Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 16, Code D - Distributions

[See K-1 instructions, page 15 (Form 7203

instructions)]

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

		I Distribution Information with the return. It is for your red		2023
Shareholder's name JASON WHITE	\	,	,,	Shareholder's ID Number CONFIDENTIAL
Name of S Corporation JMD COASTAL E	NTERTAINMENT			\$ Corporation's EIN 85-3048658
Date of Distribution	Total Amount of Distribution	Ownership % at Date of Distribution	Shares	Shareholder's Pro Rata Share of Distribution
01-15-2023	5,000	15.00	015.000	00750
Total				<u>750</u>

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 108 of 158 STATEMENT A - QBI Pass-through Entity Reporting

			Sch	ed in Accordance with Sec ledule K-1, Line 17, Code \ d with the retum. Include it	/	•		2023		
JMD COAS	nown on retum TAL ENTERTA	AINMENT	(Time page to a mod	with the retain. Include it	п рарог пштд.,			Tax ID Numl 85-30486	oer 558	
ame(s) as sh JASON WH								CONFI	DENTIAL	
Line No.	Description	n of Trade or Business	<u> </u>			1	dentification mber	PTP	Aggregated	SSTB
1	JMD COASTA	L ENTERTAINMENT				85-304865	58			No
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Bus ncome (Los		(2,478)								
Rental Incom	e (Loss)									
Royalty Incor	me (Loss)									
Section 1231	Gain (Loss)									
Other Income	e (Loss)									
Section 179										
Other Deduct	ions									
N-2 Wages		1,839								
Jnadjusted B mmediately Acquisition	Basis After									
Section 199A REIT) Divide	1									

Page 109 of 15% Shareholderts Basis Wookshee CPPerhared Domithers Corporation Records Basis is reported on Form 7203 and must be determined at the abarabalder level. Consult your tax advisor. CONFIDENTIAL TIN: Tax year ending: 12 - 31 - 2023Ownership %: 15.00000 Shareholder Number: Shareholder Name: JASON WHITE JMD COASTAL ENTERTAINMENT 85-3048658 EIN **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income b Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 2,478 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) m Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 2,478 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 17 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) 71,073 Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 2,478 20 Add: Losses and deductions this year 2,478Less: Applied this year End of year (Not less than zero) WK SBAS.LD

2023

Allocation of Losses and Deductions

Keep for your records.				
Shareholder Number:	CONFIDENTIAL	Year Ended: 12-31-2023	Ownership %: 15.00000	
Shareholder Name: JASON WHITE			20.00000	
Corporation Name: JMD COASTAL ENTERTAINMENT			EIN 85-3048658	

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		2,478	2,478	100.000000	2,478	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			2,478	2,478		2,478	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			2,478	2,478		2,478	

	0000
Schedule K-1 Supplemental Information	2023
Shareholder's name	Sharahaldar'a ID Numbar
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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671121

			Final K			OMB No. 1545-0123
Schedule K-1 (Form 1120-S)	2023	Pa	art III	Shareholder's Shar Deductions, Credits		Current Year Income,
Department of the Treasury Internal Revenue Service	For calendar year 2023, or tax year	1	Ordina	ry business income (loss)	13	Credits
beginning01-01 2023	ending12-31-2023	2	Net rer	(2,478) ntal real estate income (loss)	_	
Shareholder's Share of Incom	ne, Deductions,	3	Other r	net rental income (loss)	_	
Cradita ata	ee separate instructions.	Ŭ	Outer	ict remai income (1033)		
Part I Information About the	Corporation	4	Interes	t income		
A Corporation's employer identification number 85-3048658	er	5a	Ordina	ry dividends		
B Corporation's name, address, city, state, an JMD COASTAL ENTERTAINMEN		5b	Qualifie	ed dividends	14	Schedule K-3 is attached if checked
MARTINI'S PO BOX 8702		6	Royalti	es	15	Alternative minimum tax (AMT) items
		7	Net sho	ort-term capital gain (loss)		
Gulfport C IRS Center where corporation filed return E-FILE	MS 39506	8a	Net Ion	g-term capital gain (loss)	-	
D Corporation's total number of shares	100	8b	Collect	ibles (28%) gain (loss)		
Beginning of tax year End of tax year		8c	Unreca	aptured section 1250 gain	-	
Part II Information About the	Shareholder	9	Net sed	ction 1231 gain (loss)	16 D	Items affecting shareholder basis
E Charabaldaria idantifisian assembly		10	Other i	ncome (loss)	, ,	750
F Shareholder's name, address, city, state, at OSCAR BREWER JR 13234 CARIAGE CIRCLE	nd ZIP code					
Gulfport	MS 39503					
G Current year allocation percentage	15.00000 %	11	Section	n 179 deduction	17 AC	Other information 103,780
H Shareholder's number of shares Beginning of tax year End of tax year	15	12	Other of	deductions		
I Loans from shareholder Beginning of tax year End of tax year					V*	STMT
For IRS Use Only		18 19	Mo	re than one activity for at-risk re than one activity for passiv ee attached statement for	e activit	ty purposes*

Schedule K-1 Supplemental Information	2023
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 16, Code D - Distributions

[See K-1 instructions, page 15 (Form 7203

instructions)]

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Schedule K-1 Distribution Information (This page is not filed with the return. It is for your records only.)	2023
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658
Total Amount of Ownership % of	Sharahaldaria Bra Bata

OSCAR BREWER J				CONFIDENTIAL CONFIDENTIAL
Name of S Corporation				Corporation's EIN
JMD COASTAL EN	TERTAINMENT			85-3048658
1		I		-
	Total Amount of	Ownership % at		Shareholder's Pro Rata
Date of Distribution	Distribution	Date of Distribution	Shares	Share of Distribution
01-15-2023	5,000	15.00	015.0000	0750
,				
Total				750
				1

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 115 of 158 STATEMENT A - QBI Pass-through Entity Reporting

			Sch	ed in Accordance with Section edule K-1, Line 17, Code V with the return. Include it if p				2023		
	own on return	AINMENT	(Thio page to e mea	marane rotanii morace it ii p	sapar ming.)			Tax ID Numb 85-30486		
ame(s) as sh OSCAR BRI								Tax ID Numb	ner IDENTIAL	
Line No.	Description	of Trade or Business	S			1	dentification mber	PTP	Aggregated	SSTB
1	JMD COASTA	L ENTERTAINMENT				85-304865	58			No
LINE NUMBI	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Busi ncome (Loss		(2,478)								
Rental Income	e (Loss)									
Royalty Incon	ne (Loss)									
Section 1231	Gain (Loss)									
Other Income	(Loss)									
Section 179										
Other Deducti	ions									
N-2 Wages		1,839								
Jnadjusted Ba mmediately <i>P</i> Acquisition	After									
Section 199A REIT) Divide										

Page 116 of 15% Shareholderts Basis Wookshee CPPerhared Domithers Corporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. Tax year ending: 12 - 31 - 2023Ownership %: 15.00000 TIN CONFIDENTIAL Shareholder Number: Shareholder Name: OSCAR BREWER JR JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 2,478 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 2,478 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) 71,073 Shareholder's total basis at end of tax year (combine lines 11 and 17) Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year

Total Beginning of year

20 Add: Losses and deductions this year

21 Less: Applied this year

22 End of year (Not less than zero)

Allocation of Losses and Deductions

2023

	Keep for your records.		
Shareholder Number:	TIN	Year Ended:	Ownership %:
	CONFIDENTIAL	12-31-2023	15.00000
Shareholder Name:			
OSCAR BREWER JR			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		2,478	2,478	100.000000	2,478	
b Net losses from rental real estate activities	(Sch K, Line 2)			•		<u> </u>	
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			2,478	2,478		2,478	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			2,478	2,478		2,478	

Schedule K-1 Supplemental Information	2023
Shareholder's name	Şhareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
.TMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2023, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

FILED PURSUANT TO REV. PROC.2013-30

Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

(Including a late election filed pursuant to Rev. Proc. 2013-30)

▶ You can fax this form to the IRS. See separate instructions.

OMB No. 1545-0123

	and other required form information have been pr	ovided.	
Part I			A =
	Name (see instructions)		A Employer identification number
Гуре	JMD COASTAL ENTERTAINMENT		85-3048658
or	Number, street, and room or suite no. If a P.O. box, see instructions	3.	B Date incorporated
rint	PO BOX 8702		09-15-2020
	City or town, state or province, country, and ZIP or foreign postal co	ode	C State of incorporation
	Gulfport MS 39506		MS
Che	eck the applicable box(es) if the corporation (entity), after	applying for the EIN shown in A above,	changed its name or x address
Elec	ction is to be effective for tax year beginning (month, day,	year) (see instructions)	▶ <u>01-01-2021</u>
Cau	ution: A corporation (entity) making the election for its fir	st tax year in existence will usually enter	the
beg	inning date of a short tax year that begins on a date other	than January 1.	
Sele	ected tax year:		
(1)	x Calendar year		
(2)	Fiscal year ending (month and day) ▶		
(3)	52-53-week year ending with reference to the mon	uth of December	
(4)	52-53-week year ending with reference to the mon	ıth of ▶	
If bo	ox (2) or (4) is checked, complete Part II.		
	() = () = = = = = = = = = = = = = = =		
lf m	ore than 100 shareholders are listed for item J (see page	2), check this box if treating members of	a family as one
	reholder results in no more than 100 shareholders (see	,,	· ¬
	ne and title of officer or legal representative who the IRS	,	elephone number of officer or legal
	To alla uno or ollicor or logal representative uno ule inte	,	epresentative
dor	n mangen, shareholder		(228) 596-5498
	is S corporation election is being filed late, I declare I had	I reconsists across for not filing Form Off	
reas	g an entity classification election timely and the represent sons the election or elections were not made on time and covery. See instructions. FORM WAS FILED IRS SAID NEVER F	a description of my diligent actions to corr	rect the mistake upon its
	I CAN NOT ELECTRONICALY DO PAST	: 3 YEARS	
	Under penalties of perjury, I declare that I have examin		
Sign	knowledge and belief, the election contains all the relev	vant racts relating to the election, and such	n tacts are true, correct, and complete.
lere		shareholder	
	Signature of officer	Title	Date

Form **2553**

(Rev. December 2017)

Department of the Treasury

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 120 of 158 Form 2553 (Rev. 12-2017) Name Employer identification number JMD COASTAL ENTERTAINMENT 85-3048658 Part II Selection of Fiscal Tax Year (see instructions) Note: All corporations using this part must complete item O and item P, Q, or R. O Check the applicable box to indicate whether the corporation is: 1. X A new corporation **adopting** the tax year entered in item F, Part I. 2. An existing corporation retaining the tax year entered in item F, Part I. 3. An existing corporation **changing** to the tax year entered in item F, Part I. Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2006-46, 2006-45 I.R.B. 859, to request (1) a natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) or (2) a year that satisfies the ownership tax year test (as defined in section 5.08 of Rev. Proc. 2006-46). Check the applicable box below to indicate the representation statement the corporation is making. 1. Natural Business Year 🕨 🗓 I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year (as defined in section 5.07 of Rev. Proc. 2006-46) and has attached a statement showing separately for each month the gross receipts for the most recent 47 months. See instructions. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. 2. Ownership Tax Year 🕨 🗌 I represent that shareholders (as described in section 5.08 of Rev. Proc. 2006-46) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item F, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2006-46. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2006-46 from obtaining automatic approval of such adoption, retention, or change in tax year. Note: If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election. Business Purpose - To request a fiscal tax year based on a business purpose, check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3. 1. Check here Fig. if the fiscal year entered in item F, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office? Yes ☐ No 2. Check here to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. See instructions for more information. 3. Check here \blacktriangleright to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election. Section 444 Election - To make a section 444 election, check box R1. You may also check box R2. 1. Check here ▶ ☐ to show that the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item F, Part I. To make the election, you must complete Form 8716, Election To Have a Tax Year Other Than a

EEA Form **2553** (Rev. 12-2017)

2. Check here ▶ ☐ to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a

Required Tax Year, and either attach it to Form 2553 or file it separately.

section 444 election.

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 121 of 158 Form 2553 (Rev. 12-2017) Page 4 Name **Employer identification number** JMD COASTAL ENTERTAINMENT 85-3048658 Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)* Note: If you are making more than Part III one QSST election, use additional copies of page 4. Income beneficiary's name and address Social security number Trust's name and address Employer identification number Date on which stock of the corporation was transferred to the trust (month, day, year) In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete. Signature of income beneficiary or signature and title of legal representative or other qualified person making the election Date * Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election. Late Corporate Classification Election Representations (see instructions) If a late entity classification election was intended to be effective on the same date that the S corporation election was intended to be effective, relief for a late S corporation election must also include the following representations. The requesting entity is an eligible entity as defined in Regulations section 301.7701-3(a); The requesting entity intended to be classified as a corporation as of the effective date of the S corporation status; The requesting entity fails to qualify as a corporation solely because Form 8832, Entity Classification Election, was not timely filed under Regulations section 301.7701-3(c)(1)(i), or Form 8832 was not deemed to have been filed under Regulations section 301.7701-3(c)(1)(v)(C); The requesting entity fails to qualify as an S corporation on the effective date of the S corporation status solely because the S corporation election was not timely filed pursuant to section 1362(b); and

5a The requesting entity timely filed all required federal tax returns and information returns consistent with its requested classification as an S corporation for all of the years the entity intended to be an S corporation and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years, **or**

b The requesting entity has not filed a federal tax or information return for the first year in which the election was intended to be effective because the due date has not passed for that year's federal tax or information return.

EEA Form **2553** (Rev. 12-2017)

Page 122 of 158 Form 2553 (Rev. 12-2017)

Page 2 **Employer identification number** Name JMD COASTAL ENTERTAINMENT 85-3048658 Election Information (continued) Note: If you need more rows, use additional copies of page 2. Part I **Shareholder's Consent Statement** Under penalties of perjury, I declare that I consent to the election of the above-named corporation (entity) to be an S corporation under section 1362(a) and that I have examined this consent statement, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, Stock owned or and complete. I understand my consent is percentage of ownership binding and may not be withdrawn after the (see instructions) corporation (entity) has made a valid election. If seeking relief for a late filed election, I also declare under penalties of perjury that I have reported my income on all affected returns consistent with the S Social security corporation election for the year for which N number or the election should have been filed (see Name and address of each employer Shareholder's Number of beginning date entered on line E) and for all shareholder or former shareholder identification tax year ends shares or subsequent years. required to consent to the election. number (see (month and Date(s) percentage (see instructions) Signature Date of ownership acquired instructions) day)

Department of the Treasury

1126551:25-cv-0019.51.Income Tax Return 1for an is Comporation Page 123 0 1545-0123

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Go to www.irs.gov/Form1120S for instructions and the latest information.

Inter	nal Rev	enue Service		Go to www.irs.g	ov/Form1120S for it	nstructions and th	e latest inform	ation.			
For o	calend	ar year 2024 or tax	year beg	inning	01-01	, 2024, ending		1	2-31	, 20	24
A S	electio	n effective date		Name					D Empl	oyer	identification number
				JMD COASTA	L ENTERTAINME	NT					
09-	23-2	020	TYPE	MARTINI'S					85-30	1486	558
B B	usiness	s activity code	OR	Number, street, a	nd room or suite no. If a	P.O. box, see instruct	ions.		E Date	incorp	porated
n	umber ((see instructions)	PRINT	РО ВОХ 870	2				09-1	5-20)20
722	511		FRINI		or province, country, ar	nd ZIP or foreign posta	al code				s (see instructions)
		Sch. M-3 attached		Gulfport		MS	39506		¢		- (,
			a to be an		ginning with this tax ye			s 🗴 N	ν		
			-		(3) X Address ch					on to	rmination
		—									
					ders during any part						5
											sive activity purposes
Cau					penses on lines 1a tl						
		Gross receipts o			b Less returns and					lc	157,483
шe	2	=								2	88,931
Income	3	•								3	68,552
-	4	Net gain (loss) fr	rom Form 4	1797, Part II, line 1	7 (attach Form 4797)					4	
	5	`	, ,		statement)				_	5	
	6	Total income (lo	oss). Add	lines 3 through 5						6	68,552
	7	Compensation of	officers (s	see instructions - a	ttach Form 1125-E)					7	
	8	Salaries and wag	ges (less e	employment credits	s)					8	
ns)	9	Repairs and main	ntenance							9	398
atio	10	Bad debts								10	
<u>ii</u>	11	Rents							. 1	11	45,623
ō	12	Taxes and licens	ses				Wks. Tax./	Lic.		12	20,730
ns f	13	Interest (see instr	ructions)						. 7	13	
Ę	14									14	
ot n	15	•			etion.)	`	,			15	
(see instructions for limitations)	16									16	2,448
see	17	-							-	17	2,110
_	18									18	
ဋ		Employee benefit									
ţi	19			-	ion (attach Form 7205					19	120 224
걸	20	Other deductions	`	•					_	20	132,334
Deductions	21			· ·					_	21	201,533
	22			· /	t line 21 from line 6.				. 2	22	(132,981)
		•		•	e tax (see instructions	5)	23a				
		Tax from Schedu					23b				
			`		dditional taxes)	1			. 2	3c	
	24 a	•			receding year's overp	ayment					
G		credited to the cu	,				24a				
Tax and Payments	b	•					24b				
Ž	С	Credit for federal	tax paid o	on fuels (attach Fo	rm 4136)		24c				
Ра	d	Elective payment	t election a	amount from Form	3800		24d				
pur	z	Add lines 24a thr	rough 24d						. 2	4z	
×	25	Estimated tax per	nalty (see	instructions). Ched	ck if Form 2220 is atta	ached		[] [:	25	
ř	26	Amount owed.	If line 24z	is smaller than the	e total of lines 23c ar	d 25, enter amount	towed		. 2	26	
	27	Overpayment.	f line 24z	s larger than the t	otal of lines 23c and	25, enter amount o	verpaid		. 7	27	
	28	Enter amount fro	m line 27:	Credited to 2025	estimated tax		Ref	unded	. 2	28	
					his return, including accomp				May the	IRS d	liscuss this return
c:-		my knowledge and be preparer has any know		correct, and complete.	Declaration of preparer (oth	er than taxpayer) is based	d on all information of	which	with the	prepa	rer shown below?
Sig		propurer ride arry KIIOV	ougo.						See ins	tructio	ns. Yes X No
He	ге	Don L Man	ngen II	I			Gen	eral 1	Partn	er	
		Signature of officer	J 			Date	Title				
		Print/Type prepare	er's name		Preparer's signature		Date		Check	K if	PTIN
Pai	d	DON MANGE			DON MANGEN		05-19-2		self-emplo		CONFIDENTIAL
	u pare			I FINANCIAL	'		100-19-2	Firm's EI			NFIDENTIAL
	e Onl			WEST JUDGE				Phone no			
J30	, JIII	J mins address			E BRB4			Filone no	٠.	(= 0	4)270-5700
			Arabi	LA 70032						(DU	4)279-5700

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 124 of 158 Form 1120-S (2024) JMD COASTAL ENTERTAINMENT 85-3048658 Page 2 Schedule B Other Information (see instructions) 1 Check accounting method: a x Cash **b** Accrual Yes No Other (specify) С 2 See the instructions and enter the: a Business activity RESTAURANT **b** Product or service **FOOD SERVICE** At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a 3 nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation. At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) х (i) Name of Corporation (ii) Employer (iii) Country of (iv) Percentage of (v) If Percentage in (iv) is 100%, Enter the Identification Incorporation Stock Owned Date (if applicable) a Qualified Subchapter Number (if any) S Subsidiary Election Was Made b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below х (i) Name of Entity (iii) Type of Entity (ii) Employer (iv) Country of (v) Maximum Percentage Owned Identification Organization in Profit, Loss, or Capital Number (if any) If "Yes," complete lines (i) and (ii) below. Total shares of restricted stock **b** At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed . . . Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions Did the corporation have an election under section 163(j) for any real property trade or business or any farming business a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense. **c** The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990, Limitation on Business Interest Expense Under Section 163(j).

EEA Form **1120-S** (2024)

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.
b The corporation's total assets at the end of the tax year were less than \$250,000.
If "Yes," the corporation is not required to complete Schedules L and M-1.

orm 1	1205 (2024	4) JMD COASTAL ENTERTAINMENT 85-3	048658		age 3						
Sche	dule B	Other Information (see instructions) (continued)		Yes	No						
12	During the	e tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the									
	terms mo	diffied so as to reduce the principal amount of the debt?									
	If "Yes," e	enter the amount of principal reduction\$									
13	During the	e tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions									
14 a	Did the co	d the corporation make any payments that would require it to file Form(s) 1099?									
b	If "Yes," o	did or will the corporation file required Form(s) 1099?									
15	5 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?										
	If "Yes," e	enter the amount from Form 8996, line 15									
16	At any tin	ne during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or servic	es);								
	or (b) sell	l, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions									
Sche	dule K	Shareholders' Pro Rata Share Items	Total a	mount							
	1	Ordinary business income (loss) (page 1, line 22)	1 (132,	981)						
	2	Net rental real estate income (loss) (attach Form 8825)	2								
	3a	Other gross rental income (loss)									
	b	Expenses from other rental activities (attach statement) 3b									
	С	Other net rental income (loss). Subtract line 3b from line 3a	3c								
(3)	4	Interest income	4								
Los	5	Dividends: a Ordinary dividends	5a								
) E		b Qualified dividends									
Income (Loss)	6	Royalties	6								
Ĕ	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7								
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a								
	b	Collectibles (28%) gain (loss)									
	С	Unrecaptured section 1250 gain (attach statement) 8c									
	9	Net section 1231 gain (loss) (attach Form 4797)	9								
	10	Other income (loss) (see instructions) Type:	10								
	11	Section 179 deduction (attach Form 4562)	11								
Deductions	12a	Cash charitable contributions	12a								
įį	b	Noncash charitable contributions	12b								
ed	С	Investment interest expense	12c								
	d	Section 59(e)(2) expenditures Type:	12d								
	е	Other deductions (see instructions) Type:	12e								
	13a	Low-income housing credit (section 42(j)(5))	13a								
	b	Low-income housing credit (other)	13b								
ß	С	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c								
edits	d	Other rental real estate credits (see instructions) Type:	13d								
ວັ	е	Other rental credits (see instructions) Type:	13e								
	f	Biofuel producer credit (attach Form 6478)	13f								
	g	Other credits (see instructions) Type:	13g								
<u>, E</u>		Qualified for exception to filing Schedule K-2									
Inter- national	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and									
= e		check this box to indicate you are reporting items of international tax relevance									
u	15a	Post-1986 depreciation adjustment	15a								
a a ≧	b	Adjusted gain or loss	15b								
Alternative Minimum Tax	С	Depletion (other than oil and gas)	15c								
Z ji ji g	d	Oil, gas, and geothermal properties - gross income	15d								
⋖≣⋬	. e	Oil, gas, and geothermal properties - deductions	15e								
	f	Other AMT items (attach statement)	15f								
Sis	16a	Tax-exempt interest income	16a								
tems Affecting areholder Basis	b	Other tax-exempt income	16b								
\ffec lder	C .	Nondeductible expenses	16c								
A Su	d	Distributions (attach statement if required) (see instructions)	16d								
ten	е	Repayment of loans from shareholders	16e								

Form 1120-S (2024) JMD COASTAL ENTERTAINMENT 85-304865								8658	Page 4	
Sch	edı	ıle K	Shareholders' Pro Rata Share Item	s (co	ntinued)				Total amount	
5		17a	Investment income					17a		
Other	b Investment expenses									
Other		С	Dividend distributions paid from accumulated e	arning	s and profits .			17c		
<u>1</u>		d	Other items and amounts (attach statement)			Stat	tement #18			
٠ 5										
Recon-		18	Income (loss) reconciliation. Combine the t	otal ar	nounts on lines 1	through 10. From	om the result,			
subtract the sum of the amounts on lines 11 through 12e and 16f								18	(132,981)	
Sch	edu	ıle L	Balance Sheets per Books		Beginning o	ftax year	En	d of tax	/ear	
			Assets		(a)	(b)	(c)		(d)	
1	Ca	ash								
2a	Tr	ade no	otes and accounts receivable							
b	Le	ss allo	owance for bad debts	()		()		
3	Inv	ventor	ies							
4	U.	S. gov	vernment obligations							
5	Ta	x-exe	mpt securities (see instructions)							
6	Ot	her cu	rrent assets (attach statement)							
7	Lo	ans to	shareholders							
8	Mo	ortgag	e and real estate loans							
9	Ot	her in	vestments (attach statement)							
10a	Вι	uilding	s and other depreciable assets							
b	Le	ss ac	cumulated depreciation	()		()		
11 a	De	epletak	ole assets							
b	Le	ess ac	cumulated depletion	()		()		
12	La	ınd (ne	et of any amortization)							
13a	Int	tangibl	e assets (amortizable only)							
b	Le	ess ac	cumulated amortization	()		()		
14	Ot	her as	ssets (attach statement)							
15	To	tal as	sets							
		Lia	bilities and Shareholders' Equity							
16	Ac	count	s payable							
17	Mo	ortgage	s, notes, bonds payable in less than 1 year							
18	Ot	her cu	rrent liabilities (attach statement)							
19	Lo	ans fr	om shareholders							
20	Mo	ortgage	s, notes, bonds payable in 1 year or more							
21	Ot	her lia	bilities (attach statement)							
22	Ca	apital s	stock							
23	Ac	dition	al paid-in capital							
24	Re	etained	d earnings							
25	Ad	justme	nts to shareholders' equity (attach statement)							
26	Le	ss cos	st of treasury stock			()		()	
27	To	tal lial	nilities and shareholders' equity			1			I	

EEA Form 1120-\$ (2024)

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 127 of 158 Form 1120-S (2024) JMD COASTAL ENTERTAINMENT 85-3048658 Page 5 Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return Note: The corporation may be required to file Schedule M-3. See instructions. Net income (loss) per books 5 Income recorded on books this year not included Income included on Schedule K, lines 1, 2, 3c, 4, on Schedule K, lines 1 through 10 (itemize): 5a, 6, 7, 8a, 9, and 10, not recorded on books this a Tax-exempt interest \$ year (itemize): 3 Expenses recorded on books this year not 6 Deductions included on Schedule K, included on Schedule K, lines 1 through 12e, lines 1 through 12e, and 16f, not charged and 16f (itemize): against book income this year (itemize): a Depreciation \$ a Depreciation \$ Travel and entertainment \$

4 Add lines 1 through 3 Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year	(409,706)			
2	Ordinary income from page 1, line 22				
3	Other additions				
4	Loss from page 1, line 22	(132,981)			
5	Other reductions	(()
6	Combine lines 1 through 5	(542,687)			
7	Distributions				
8	Balance at end of tax year. Subtract line 7 from				
_	line 6	(542,687)			

7 Add lines 5 and 6

8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4

EEA Form 1120-S (2024) Form **1125-A** (Rev. November 2024)

Department of the Treasury Internal Revenue Service

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name		Employer	identification r	number
JMD	COASTAL ENTERTAINMENT	85-30	048658	
1	Inventory at beginning of year		1	6,700
2	Purchases	:	2	75,017
3	Cost of labor	:	3	7,214
4	Additional section 263A costs (attach schedule)		4	
5	Other costs (attach schedule)	!	5	
6	Total. Add lines 1 through 5	[6	88,931
7	Inventory at end of year		7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate			
	line of your tax return. See instructions	1	8	88,931
9a	Check all methods used for valuing closing inventory. See instructions.		•	
	(i) 🗵 Cost			
	(ii) Lower of cost or market			
	(iii) Other (specify method used and attach explanation)			
	For certain small business taxpayers, alternative methods of accounting for inventories:			
	(iv) Non-incidental materials and supplies method			
	(v) ☐ AFS method			
	(vi) ☐ Non-AFS method			
b	Check if there was a writedown of subnormal goods			
С	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			
d	(i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO	9d	d(i)	
	(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve	9d	(ii)	
е	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions		Yes	x No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes,"	I		
	attach explanation		. Tyes	□No

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		х	Final K-	1 Amended	l K-1	OMB No. 1545-0123
Schedule K-1	2024	Pa	rt III			Current Year Income,
(Form 1120-S) Department of the Treasury				Deductions, Credit		
Internal Revenue Service	or calendar year 2024, or tax year	1	Ordinary	y business income (loss)	13	Credits
beginning01-01 2024	ending12-31-2024	2	Net rent	(53,193) al real estate income (loss)		
Shareholder's Share of Income,	Deductions,	3	Other no	et rental income (loss)		
Credits, etc. See s	separate instructions.					
Part I Information About the C	orporation	4	Interest	income		
A Corporation's employer identification number 85-3048658		5a	Ordinary	y dividends		
B Corporation's name, address, city, state, and ZI JMD COASTAL ENTERTAINMENT	IP code	5b	Qualifie	d dividends	14	Schedule K-3 is attached if checked
MARTINI'S		6	Royaltie	es .	15	Alternative minimum tax (AMT) items
PO BOX 8702						
		7	Net sho	rt-term capital gain (loss)		
Gulfport C IRS Center where corporation filed return	MS 39506	8a	Net long	g-term capital gain (loss)		
C IRS Center where corporation filed return Ogden				, (,		
D Corporation's total number of shares		8b	Collectib	oles (28%) gain (loss)		
Beginning of tax year	100					
End of tax year	100	8c	Unrecap	otured section 1250 gain		
Part II Information About the S	hareholder	9	Net sec	tion 1231 gain (loss)	16	Items affecting shareholder basis
E _Shareholder's identifying number		10	Other in	come (loss)		
CONFIDENTIAL						
F1 Shareholder's name, address, city, state, and Z	IP code					
STEVEN M STAFFORD						
2200 DAUPHIN STREET						
Mobile	AL 36606					
F2 If the shareholder is a disregarded entity, a trus					17	Other information
similar person, enter the individual or entity resp	ponsible for reporting:				AC	62,995
TIN Name		11	Section	179 deduction		
F3 What type of entity is this shareholder?	iividuai	12	Other de	eductions		
		1				
G Current year allocation percentage	40.00000 %					
H Shareholder's number of shares						
Beginning of tax year						
End of tax year	40					
I Loans from shareholder		1				
Beginning of tax year	\$					
End of tax year						
		1			V*	STMT
luly luly						
O 0						
For IRS Use Only		18	More	e than one activity for at-risl	k purpos	ees*
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>		19	More	e than one activity for passi	ve activi	ty purposes*
For			* See	attached statement fo	or add	itional information.
I and the second		1				

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 131 of 158 STATEMENT A - QBI Pass-through Entity Reporting

				ed in Accordance with Section	n 199A-6					
				edule K-1, Line 17, Code V				2024		
ama(a) aa ah	own on return		(This page is e-filed	with the return. Include it if p	aper-filing.)			2024		
	own on return FAL ENTERT	AINMENT						Tax ID Numb 85-30486		
ame(s) as sh								Tax ID Numb		
	STAFFORD							CONFIDE	NTIAL	
							dentification			
Line No.	Description	of Trade or Business	i				mber	PTP	Aggregated	SSTB
1	JMD COASTA	L ENTERTAINMENT				85-304865	8			No
									-	
LINE NUMBI	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Busi ncome (Loss		(53,193)								
Rental Income	e (Loss)									
Royalty Incon	ne (Loss)									
Section 1231	Gain (Loss)									
Other Income	(Loss)									
Section 179										
Other Deducti	ions									
N-2 Wages		2,886								
Jnadjusted Ba mmediately <i>P</i> Acquisition	asis After									
Section 199A REIT) Divide										

Page 132 of 1584 Shareholderts Basis Wookshee CPPerhared Domithers Corporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL Tax year ending: 12 - 31 - 2024Ownership %: 40.00000 Shareholder Number: Shareholder Name: STEVEN M STAFFORD JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis $\frac{1}{2}$ $\frac{181,150}{20,000}$ Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition 201,150 Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) 201,150 Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) 201,150 Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 53,193 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) m Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 53,193 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) 9p Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) 147,957 Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 53,193 20 Add: Losses and deductions this year 53,193 Less: Applied this year

0

WK SBAS.LD

End of year (Not less than zero)

2024 **Allocation of Losses and Deductions**

Keep for your records.							
Shareholder Number:	CONFIDENTIAL	Year Ended: $12-31-2024$	Ownership %: 40.00000				
Shareholder Name: STEVEN M STAFFORD							
Corporation Name: JMD COASTAL ENTERTAINMENT			EIN 85-3048658				

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		53,193	53,193	100.000000	53,193	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			53,193	53,193		53,193	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			53,193	53,193		53,193	

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
STEVEN M STAFFORD	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2024, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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				<u>X</u>	Final K			OMB No. 1545-0123
	edule K-1 rm 1120-S)		2024	Pa	art III	Shareholder's Shar Deductions, Credits		Current Year Income,
•	rtment of the Treasury	For calenda	r year 2024, or tax year	1	Ordina	y business income (loss)	13	Credits
Intern	al Revenue Service		. ,			(19,947)		
	beginning01-01 2024	ending	12-31-2024	2	Net ren	tal real estate income (loss)		
Sha	areholder's Share of Incom	ne. Dedu	ctions.		Othorn	at rental income (less)		
	dita ata	ee separate i	•	3	Other	et rental income (loss)		
		·		4	Interest	income		
L	art I Information About the	Corpora	ition					
A	Corporation's employer identification number 85-3048658	er		5a	Ordina	y dividends		
В	Corporation's name, address, city, state, ar			5b	Qualifie	ed dividends	14	Schedule K-3 is attached if
	JMD COASTAL ENTERTAINMEN MARTINI'S	T		6	Royaltie	es	15	Checked
	PO BOX 8702							, ,
				7	Net sho	ort-term capital gain (loss)		
	Gulfport	MS	39506	! _			-	
С	IRS Center where corporation filed return Ogden			8a	Net Ion	g-term capital gain (loss)		
D	Corporation's total number of shares			8b	Collecti	bles (28%) gain (loss)		
	Beginning of tax year		100					
	End of tax year	• • —	100	8c	Unreca	ptured section 1250 gain		
Р	art II Information About the	e Shareho	older	9	Net sec	ction 1231 gain (loss)	16	Items affecting shareholder basis
E	Shareholder's identifying number			10	Other in	ncome (loss)		
	CONFIDENTIAL	. 7.0		-				
F1	Shareholder's name, address, city, state, a DON MANGEN	nd ZIP code						
	PO BOX 8702							
	Gulfport	MS	39506					
F2	If the shareholder is a disregarded entity, a	trust, an estat	e, or a nominee or	1			17	Other information
	similar person, enter the individual or entity						AC	23,622
	TIN Name			11	Section	179 deduction		
F3	What type of entity is this shareholder?	Individu	al	12	Othor	leductions		
				'2	Other	eductions		
G	Current year allocation percentage		15.00000 %					
Н	Shareholder's number of shares		15					
	Beginning of tax year End of tax year							
		• •						
1	Loans from shareholder							
	Beginning of tax year							
	End of tax year	· · ^{\$}					v*	STMT
				1			•	
<u>_</u>								
ĺ								
Use				18	Mor	e than one activity for at-risk	purnos	les*
For IRS Use Only				19	=	e than one activity for passive		
-o-					* 0 -	ottophod state	n e -l -l	itional information
					See	attached statement fo	add	ilional information.

	Schedule K-1 Supplemental Information	2024
Shareholder's name		Shareholder's ID Number
DON MANGEN		CONFIDENTIAL)
Name of S Corporation		S Corporation's EIN
JMD COASTAL EN	NTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 137 of 158 STATEMENT A - QBI Pass-through Entity Reporting

				ed in Accordance with Section edule K-1, Line 17, Code V	on 199A-6								
			(This page is e-filed with the return. Include it if paper-filing.)							2024			
ame(s) as sh	own on return	•	, , ,					Tax ID Numb	er				
	TAL ENTERTA	AINMENT						85-30486					
ame(s) as sh DON MANG								Tax ID Numb	er NTIAL				
Line Nie	Dosorintion	of Trade or Busines	•				dentification	DTD	A ====================================	SSTB			
Line No.			5			85-304865	mber	PTP	Aggregated				
1	JMD COASTA	L ENTERTAINMENT				05-304005	08			No			
		T	T	Г			1						
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.	NO		NO					
Ordinary Bus ncome (Los		(19,947)											
Rental Incom	e (Loss)												
Royalty Incor	me (Loss)												
Section 1231	Gain (Loss)												
Other Income	(Loss)												
Section 179													
Other Deduct	ions												
N-2 Wages		1,082											
Jnadjusted B mmediately A Acquisition	asis After												
Section 199A REIT) Divide													

Page 138 of 1584 Shareholderts Basis Wookshee CPPehrared Domithers Corporation Redoras Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. Tax year ending: 12 - 31 - 2024Ownership %: 15.00000 TIN: CONFIDENTIAL Shareholder Number: Shareholder Name: JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 19,947 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 19,947 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 19,947 Add: Losses and deductions this year 20 19,947 Less: Applied this year End of year (Not less than zero)

WK SBAS.LD

2024

Allocation of Losses and Deductions

Keep for your records.							
Shareholder Number:	TIN:	Year Ended:	Ownership %:				
	CONFIDENTIAL	12-31-2024	15.000000				
Shareholder Name:							
DON MANGEN							
Corporation Name:			EIN				
JMD COASTAL ENTERTAINMENT			85-3048658				

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		19,947	19,947	100.000000	19,947	
b Net losses from rental real estate activities	(Sch K, Line 2)	-					
c Net losses from other rental activities	(Sch K, Line 3c)						
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			19,947	19,947		19,947	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			19,947	19,947		19,947	

Schedule K-1 Supplementa	Il Information 2024
Shareholder's name	Shareholder's ID Number
DON MANGEN	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2024, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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671124

		х	Final K	Amended	K-1	OMB No. 1545-0123
	nedule K-1 2024	Pa	art III			Current Year Income,
•	rm 1120-S) — — — —		1	Deductions, Credit	T	
	artment of the Treasury For calendar year 2024, or tax year nal Revenue Service	1	Ordina	ry business income (loss)	13	Credits
	beginning01-01 2024 ending12-31-2024	2	Net ren	(19,947) ntal real estate income (loss)		
Sh	areholder's Share of Income, Deductions,	3	Other r	net rental income (loss)		
Cre	edits, etc. See separate instructions.					
F	Part I Information About the Corporation	4	Interes	t income		
Α	Corporation's employer identification number 85-3048658	5a	Ordina	ry dividends		
В	Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT	5b	Qualifie	ed dividends	14	Schedule K-3 is attached if checked
	MARTINI'S	6	Royalti	es	15	Alternative minimum tax (AMT) items
	PO BOX 8702					
		7	Net sho	ort-term capital gain (loss)		
	Gulfport MS 39506 IRS Center where corporation filed return	8a	Net Ion	g-term capital gain (loss)		
C	Ogden	"		g ()		
D	Corporation's total number of shares	8b	Collect	ibles (28%) gain (loss)		
	Beginning of tax year 100					
	End of tax year	8c	Unreca	ptured section 1250 gain		
F	Part II Information About the Shareholder	9	Net sec	ction 1231 gain (loss)	16	Items affecting shareholder basis
Е	Shareholder's identifying number	10	Other is	ncome (loss)		
	CONFIDENTIAL					
F1	Shareholder's name, address, city, state, and ZIP code					
	BLAKE WHITSON					
	6274 KIMBROUGH BLVD					
	Biloxi MS 39532					
F2	If the shareholder is a disregarded entity, a trust, an estate, or a nominee or				17	Other information
	similar person, enter the individual or entity responsible for reporting:				AC	23,622
_	TIN Name	11	Section	179 deduction		
F3	What type of entity is this shareholder? Individual	12	Other o	deductions		
		1 -				
G	Current year allocation percentage					
н	Shareholder's number of shares					
	Beginning of tax year					
	End of tax year					
.	Loans from shareholder	1				
'	Beginning of tax year					
	End of tax year \$					
		-			v*	STMT
ln'						
e O						
l S		18	Moi	re than one activity for at-risk	purpos	ees*
For IRS Use Only		19	Мог	re than one activity for passiv	e activi	ty purposes*
For			* See	attached statement fo	r add	itional information.
1		1				

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 143 of 158 STATEMENT A - QBI Pass-through Entity Reporting

		Information Reported in Accordance with Section 199A-6 Schedule K-1, Line 17, Code V (This page is e-filed with the return. Include it if paper-filing.)								
ame(s) as sh	own on return		(This page is e-filed	with the return. Include it if p	paper-filing.)			2024		
	TAL ENTERTA	AINMENT						Tax ID Numb 85-30486		
ame(s) as sh	own on K1							Tax ID Numb	per	
Line No.	Taxpayer Identification							PTP	Aggregated	SSTB
		L ENTERTAINMENT			85-304865	8			No	
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Busi ncome (Loss		(19,947)								
Rental Income	e (Loss)									
Royalty Incon	ne (Loss)									
Section 1231	Gain (Loss)									
Other Income	(Loss)									
Section 179										
Other Deduct	ions									
N-2 Wages		1,082								
Jnadjusted B mmediately <i>F</i> Acquisition	asis After									
Section 199A REIT) Divide										

Page 144 of 1584 Shareholderts Basis Wookshee CPPerhared Domithers Corporation Records Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL 5 Tax year ending: 12 - 31 - 2024Ownership %: 15.00000 Shareholder Number: Shareholder Name: WHITSON JMD COASTAL ENTERTAINMENT 85-3048658 EIN **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 19,947 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 19,947 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 19,947 20 Add: Losses and deductions this year 19,947 Less: Applied this year End of year (Not less than zero) WK SBAS.LD

Allocation of Losses and Deductions

2024

Keep for your records.							
Shareholder Number:	TIN:	Year Ended:	Ownership %:				
	CONFIDENTIAL	12-31-2024	15.00000				
Shareholder Name:							
BLAKE WHITSON							
Corporation Name:			EIN				
JMD COASTAL ENTERTAINMENT			85-3048658				

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		19,947	19,947	100.000000	19,947	
b Net losses from rental real estate activities	(Sch K, Line 2)	_					
c Net losses from other rental activities	(Sch K, Line 3c)	_					
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			<u>19,947</u>	19,947		19,947	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						- <u></u> -
Total nondeductible losses and deductions							
Totals			19,947	19,947		19,947	

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
BLAKE WHITSON	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2024, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 147 of 158

671124

		Х	Final I	K-1 Amended	K-1	OMB No. 1545-0123
	nedule K-1 2024	Pa	art III			Current Year Income,
•	rm 1120-S) — — — —			Deductions, Credits	T	
	irtment of the Treasury For calendar year 2024, or tax year all Revenue Service	1	Ordina	ary business income (loss)	13	Credits
	beginning01-01 2024 ending12-31-2024	2	Net re	ntal real estate income (loss)		
Sha	areholder's Share of Income, Deductions,	3	Other	net rental income (loss)		
Cre	edits, etc. See separate instructions.					
F	Part I Information About the Corporation	4	Interes	st income		
Α	Corporation's employer identification number 85-3048658	5a	Ordina	ary dividends		
В	Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT	5b	Qualifi	ied dividends	14	Schedule K-3 is attached if checked
	MARTINI'S	6	Royalt	ties	15	Alternative minimum tax (AMT) items
	PO BOX 8702					
		7	Net sh	nort-term capital gain (loss)		
	Gulfport MS 39506	8a	Net lor	ng-term capital gain (loss)		
C	IRS Center where corporation filed return Ogden	"	1400101	ig tom capital gain (1000)		
D	Corporation's total number of shares	8b	Collec	tibles (28%) gain (loss)		
	Beginning of tax year					
	End of tax year	8c	Unreca	aptured section 1250 gain		
F	Part II Information About the Shareholder	9	Net se	ection 1231 gain (loss)	16	Items affecting shareholder basis
Е	Shareholder's identifying number	10	Other	income (loss)		
	CONFIDENTIAL					
F1	Shareholder's name, address, city, state, and ZIP code					
	JASON WHITE					
	107 ROYAL CRESCENT DR					
	Belle Chasse LA 70037					
F2	If the shareholder is a disregarded entity, a trust, an estate, or a nominee or				17	Other information
	similar person, enter the individual or entity responsible for reporting:	44	0 "	470	AC	23,622
E2	TIN Name What type of entity is this shareholder?	11	Section	n 179 deduction		
'"	What type of entity is this shareholder:	12	Other	deductions		
G	Current year allocation percentage					
н	Shareholder's number of shares					
	Beginning of tax year					
	End of tax year					
<u>.</u>	Loans from shareholder					
'	Beginning of tax year\$					
	End of tax year \$					
					v*	STMT
O o						
Š		18	Mo	ore than one activity for at-risk	purpos	es*
IRS		19	=	ore than one activity for passiv		
For IRS Use Only			* See	e attached statement fo	r add	itional information.
1		1				

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
JASON WHITE	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 149 of 158 STATEMENT A - QBI Pass-through Entity Reporting

			•	d in Accordance with Sectio	n 199A-6					
				edule K-1, Line 17, Code V				2024		
ama(a) aa ab	own on return		(This page is e-filed	with the return. Include it if p	paper-filing.)			2024		
	own on return FAL ENTERT	AINMENT						Tax ID Numb 85-30486		
ame(s) as sh								Tax ID Numb		
JASON WH								CONFIDE	NTIAL	
							dentification			
Line No.	Description	of Trade or Business	i				mber	PTP	Aggregated	SSTB
1	JMD COASTA	L ENTERTAINMENT				85-304865	8			No
									_	
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.	
Ordinary Busi ncome (Loss		(19,947)								
Rental Income	e (Loss)									
Royalty Incon	ne (Loss)									
Section 1231	Gain (Loss)									
Other Income	(Loss)									
Section 179										
Other Deduct	ions									
N-2 Wages		1,082								
Jnadjusted B mmediately <i>F</i> Acquisition	After									
Section 199A REIT) Divide										

Page 150 of 1584 Shareholderts Basis Wookshee CPPerhared Domithers Corporation Redoras Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL 7 Tax year ending: 12-31-2024Ownership %: 15.00000 Shareholder Number: Shareholder Name: JASON WHITE JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 19,947 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 19,947 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 19,947 20 Add: Losses and deductions this year 19,947 Less: Applied this year End of year (Not less than zero) WK SBAS.LD

Allocation of Losses and Deductions

2024

Keep for your records.

Shareholder Number:	TIN:	Year Ended:	Ownership %:				
	CONFIDENTIAL 7	12-31-2024	15.00000				
Shareholder Name:							
JASON WHITE							
Corporation Name:			EIN				
JMD COASTAL ENTERTAINMENT			85-3048658				

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Dissallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)		19,947	19,947	100.000000	19,947	
b Net losses from rental real estate activities	(Sch K, Line 2)						
c Net losses from other rental activities	(Sch K, Line 3c)						-
d Net short-term capital losses	(Sch K, Lines 7 & 8a)						-
d Net long-term capital losses							
e Other portfolio losses	(Sch K, Line 10a)						
f Net losses under Section 1231	(Sch K, Line 9)						
g Other losses	(Sch K, Line 10e)						
h Charitable contributions	(Sch K, Line 12a-g)						
i Section 179 expense deduction	(Sch K, Line 11)						
j Portfolio income expenses	(Sch K, Line 12I)						
k Other deductions	(Sch K, Ln 12, i,m-o,s)						
I Interest expense on investment debts	(Sch K, Line 12h)						
m Foreign taxes paid or accrued	(Sch K, Line 16f)						
n Section 59(e) expenditures	(Sch K, Line 12j)						
o Other decreases							
p Loss from 179 asset							
Total deductible losses and deductions			19,947	19,947		19,947	
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)						
b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			19,947	19,947		19,947	

Schedule K-1 Supplemental Information	2024
Shareholder's name JASON WHITE	Shareholder's ID Number CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2024, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

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		х	Final K	(-1 Amended	K-1	OMB No. 1545-0123
	nedule K-1 2024	Pa	art III			Current Year Income,
•	rm 1120-S) — — — —		1	Deductions, Credits	T	
	artment of the Treasury For calendar year 2024, or tax year nal Revenue Service	1	Ordina	ry business income (loss)	13	Credits
	beginning01-01 2024 ending12-31-2024	2	Net rer	ntal real estate income (loss)	_	
Sh	areholder's Share of Income, Deductions,	3	Other r	net rental income (loss)		
Cre	edits, etc. See separate instructions.					
F	Part I Information About the Corporation	4	Interes	at income		
Α	Corporation's employer identification number 85-3048658	5a	Ordina	ry dividends		
В	Corporation's name, address, city, state, and ZIP code JMD COASTAL ENTERTAINMENT	5b	Qualifie	ed dividends	14	Schedule K-3 is attached if checked
	MARTINI'S	6	Royalti	ies	15	Alternative minimum tax (AMT) items
	PO BOX 8702					
		7	Net sho	ort-term capital gain (loss)		
	Gulfport MS 39506	8a	Net Ion	ng-term capital gain (loss)		
C	IRS Center where corporation filed return Ogden	"	11001011	ig torm capital gain (1000)		
D	Corporation's total number of shares	8b	Collect	tibles (28%) gain (loss)		
	Beginning of tax year					
	End of tax year	8c	Unreca	aptured section 1250 gain		
F	Part II Information About the Shareholder	9	Net see	ction 1231 gain (loss)	16	Items affecting shareholder basis
Е	Shareholder's identifying number	10	Other i	income (loss)		
	CONFIDENTIAL					
F1	Shareholder's name, address, city, state, and ZIP code					
	OSCAR BREWER JR					
	13234 CARIAGE CIRCLE					
	Gulfport MS 39503					
F2	If the shareholder is a disregarded entity, a trust, an estate, or a nominee or				17	Other information
	similar person, enter the individual or entity responsible for reporting:	44	Continu	a 170 deduction	AC	23,622
F3	TIN Name What type of entity is this shareholder? Individual	11	Section	n 179 deduction		
	That type of only to the offeriores.	12	Other of	deductions		
G	Current year allocation percentage					
н	Shareholder's number of shares					
	Beginning of tax year					
	End of tax year					
-		-				
'	Loans from shareholder Beginning of tax year \$					
	End of tax year \$					
					v*	STMT
盲						
0 0						
ls.		18	Moi	re than one activity for at-risk	purpos	es*
IRS		19	=	re than one activity for passiv		
For IRS Use Only			* See	e attached statement fo	r add	itional information.
1		1				

Schedule K-1 Supplemental Information	2024
Shareholder's name	Shareholder's ID Number
OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)

[See K-1 instructions, page 17 (Form 8990)]

Line 17, Code V - Section 199A information

[Form 8995 or Form 8995-A]

Case 1:25-cv-00193-LG-BWR Document 1-3 Filed 06/17/25 Page 155 of 158 STATEMENT A - QBI Pass-through Entity Reporting

			Sch	ed in Accordance with Section edule K-1, Line 17, Code V I with the retum. Include it if		•		2024			
JMD COAS	nown on retum	AINMENT	(Trille page to e filled	With the retain. Include it is	papar ming.y			Tax ID Numb 85-30486	558		
ame(s) as sh OSCAR BR								Tax ID Numb			
Line No.	Description	n of Trade or Business	<u> </u>			1	dentification mber	PTP	Aggregated	SSTB	
1	JMD COASTA	L ENTERTAINMENT				85-304865	58			No	
LINE NUMB	ER	NO. <u>1</u>	NO	NO	NO.		NO.		NO.		
Ordinary Bus ncome (Los		(19,947)									
Rental Incom	e (Loss)										
Royalty Incor	me (Loss)										
Section 1231	Gain (Loss)										
Other Income	(Loss)										
Section 179											
Other Deduct	ions										
N-2 Wages		1,082									
Jnadjusted B mmediately <i>I</i> Acquisition	asis After										
Section 199A REIT) Divide	L										

Page 156 of 1584 Shareholderts Basis Wookshee CPPerhared Domithers Corporation Redoras Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor. TIN: CONFIDENTIAL 7 Tax year ending: 12-31-2024Ownership %: 15.00000 Shareholder Number: Shareholder Name: OSCAR BREWER JR JMD COASTAL ENTERTAINMENT 85-3048658 **Corporation Name:** Stock basis Stock basis, beginning of year (Not less than zero) Additional Capital Contributions of Stock Purchased Increases for income and gain items: (Sch K-1, Line 1) a Ordinary Income Real Estate Rental Income (Sch K-1, Line 2) Other Rental Income (Sch K-1, Line 3c) Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6) d Capital Gain (Sch K-1, Lines 7 & 8a) Other Portfolio Income (Sch K-1, Line 10a) Section 1231 Gain (Sch K-1, Line 9) h Other Income (Sch K-1, Line 10) Total Income and Gain Items (Total lines 3a-3h) (Sch K-1, Lines 16a & b) Increase for Non-Taxable Income Increase for Excess Depletion Adjustment Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d)) Gain from 179 asset disposition Stock Basis Before Distributions (Add lines 1 through 3) Reduction for Non-Taxable Distributions (Sch K-1, Line 16d) Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative) Decrease for Non-Deductible Expense/Credit Adj (Sch K-1. Line 16c & 13) 7a Decrease for Depletion (Sch K-1, Line 17r) Stock Basis Before Allowable Losses & Deductions (Cannot be negative) Decreases for Loss and Deduction items 19,947 a Ordinary Loss (Page 2, Col e, Line 9a) Real Estate Rental Loss (Page 2, Col e, Line 9b) Other Rental Loss (Page 2, Col e, Line 9c) Capital Loss (Page 2, Col e, Line 9d) Other Portfolio Loss (Page 2, Col e, Line 9e) Section 1231 Loss (Page 2, Col e, Line 9f) Other Loss (Page 2, Col e, Line 9g) Charitable Contributions (Page 2, Col e, Line 9h) h Section 179 Expense (Page 2, Col e, Line 9i) Portfolio Income Expenses (Page 2, Col e, Line 9j) Other Deductions (Page 2, Col e, Line 9k) (Page 2, Col e, Line 9I) Interest Expense on Investment Debt (Page 2, Col e, Line 9m) Total Foreign Taxes Paid/Accrued Section 59(e) Expenditures (Page 2, Col e, Line 9n) 19,947 Total Loss and Deduction Items (Total Lines 9a-9n) Other decreases (Page 2, Col e, Line 9o) Loss from 179 asset disposition (Page 2, Col e, Line 9n) Total Decrease for Loss and Deductions Items and Business Credits 10 Less: net increase applied to debt basis 11 Stock Basis at End of Year (Cannot be negative) **Debt Basis** Debt basis at beginning of year (not less than zero) New loans to corporation during year 13 13 Restoration of Debt Basis (Line 10) Less: Loans repaid by corporation during the year 15 Less: Applied against excess loss and deductions / non-deductible items 16 16 Debt basis at the end of tax year (combine lines 12-16) (not less than zero) Shareholder's total basis at end of tax year (combine lines 11 and 17) 18 Carryover Total Disallowed Debt Basis Applied Against Excess
Losses and Deductions Total Beginning of year 19,947 20 Add: Losses and deductions this year 19,947 Less: Applied this year End of year (Not less than zero) WK SBAS.LD

Allocation of Losses and Deductions

2024

Keep for your records.

Shareholder Number:	TIN: CONFIDENTIAL 7	Year Ended: $12-31-2024$	Ownership %: 15.00000
Shareholder Name:			
OSCAR BREWER JR			
Corporation Name:			EIN
JMD COASTAL ENTERTAINMENT			85-3048658

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

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p Loss from 179 asset							
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b Oil and gas depletion	(Sch K, Line 17r)						
Total nondeductible losses and deductions							
Totals			<u> 19,947</u>	19,947		19,947	

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OSCAR BREWER JR	CONFIDENTIAL
Name of S Corporation	S Corporation's EIN
JMD COASTAL ENTERTAINMENT	85-3048658

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